2000 CALIFORNIA FORM 540 2EZ TAX BOOKLET

Members of the Franchise Tax Board:

Kathleen Connell, Chair Dean Andal, Member B. Timothy Gage, Member

Paper...

or

Plastic?



Having all the right forms on hand!



No math!

What Would Make Filing Your Taxes





No midnight trip to the post office!



No watching the mailbox for your refund check!



Having your refund in 5-7 days!

Sound good? Then you are ready to...

e-file

With Internet access you can e-file...it's easy, fast and secure! See the next page for details.



TeleFile

With a touch-tone phone, you can TeleFile...it's easy, fast and free! See page 4 for details.



To file by mail, see Form 540 2EZ in the middle of this book. Instructions begin on page 13.

e-file your taxes!

Easy, fast and secure...

Prepare and file your federal and state tax returns electronically.

Do It Yourself!

Get the tax preparation software:

Go online to use web-based tax preparation software. Or you may buy it from a retail establishment. Some online software is free to use and to e-file. For more information, go to our website at www.ftb.ca.gov and check out the list of e-file providers accepted by the Franchise Tax Board (FTB).

Keep your data secure:

First, you must use a pre-assigned customer service number (CSN) to identify yourself. The CSN is inside the label holder on the front of this booklet. If you lose your CSN, go to our website or call (800) 338-0505. Second, California law prohibits disclosure of your tax information except as specifically authorized by statute.

Know that your return was filed:

Go back online and get acknowledgement that the FTB received your return.

Enjoy e-file convenience:

You can file online 24 hours a day, seven days a week beginning January 12, 2001. You can request direct deposit and have your refund deposited to your account 5-7 days after you file. Or, if you owe, you can request electronic debit from your account on a date you choose.

Ready to join millions of Californians and e-file?

Great! Go to www.ftb.ca.gov or ask your tax preparer to e-file your return for you. Many preparers throughout California are approved by the IRS and the FTB to transmit your return electronically. Beginning in February, our website will offer a locater service to help you find an e-file provider near you.



TeleFile

Fast, free, easy, available 24 hours a day starting January 2, 2001...and great new features:

- If you are married, you can have total income of up to \$100,000
- If you have dependents, you can claim up to three

Ready to prepare and file your California tax return from your touch-tone phone? Follow these easy steps:

 Fill out the TeleFile Tax Record, lines A through J, on the next page and make sure you have Forms W-2 and 1099 on hand.



New Refundable Child and Dependent Care Expenses Credit!

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file. This credit is not available on TeleFile or Form 540 2EZ. Also check out the list of other new credits on page 13, Law Changes for 2000.

2. Make your call.*

TeleFile will ask you to enter information from your TeleFile Tax Record, your Forms W-2 (sample below), and Forms 1099. It will figure your income and tax and give you credit for your exemptions, standard deduction, and the nonrefundable renter's credit (if you qualify).

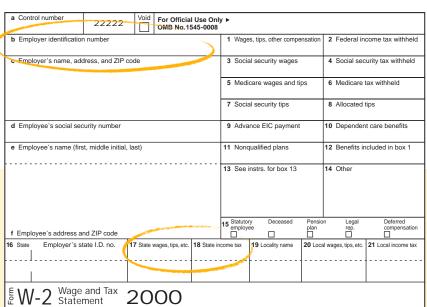
3. Record your tax information on the TeleFile Tax Record.

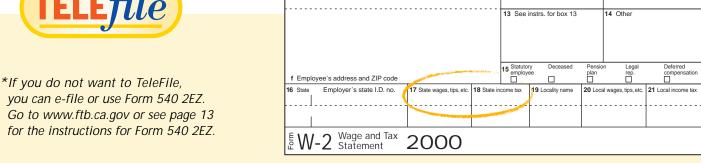
At the end of your call, TeleFile will give you the amounts for your taxable income, refund (or tax due), and a confirmation number to let you know that FTB received your return.

4. Sign and date the TeleFile Tax Record and keep it with your tax records. Relax! Your refund is on its way!



you can e-file or use Form 540 2EZ. Go to www.ftb.ca.gov or see page 13 for the instructions for Form 540 2EZ.





TAXABLE YEAR

FORM

2000

California TeleFile Tax Record

540TEL

Fill in Line A	A	Customer Service No front of this booklet.							CS	N	1
			, ,		cial security numb		Spouse's so	cial secu	rity n	umber	r_
Through Line J.	В	Social Security Num	ber.		+ +						
See page 4.	С	Filing status code.			j joint, enter 2;			4;		Code	е
	D	Can your parents (or if married) as a depe					Your spouse		∕es ∕es	□ No	
	E	Dependents: Enter in names below. Do not				ed to claim.	Enter their				
		Name:	Nar	me:		Name:					
	F	Interest income from		,		100).					
	G	Unemployment Com Note: California does no	pensation from feot tax unemploymer	ederal Form 10 nt compensation	99-G. ı. TeleFile will subtra	act it for you.					
	Н	Wage Information. number, box b (omit See page 4 for help in Round all amounts to	any letters); state n locating this info	wages, box 1 or you	7; and state incom		eld, box 18.				
	I	Nonrefundable Rentin California that was your tax. See page 7.	your principal res					☐ Ye	es [□ No	0
	J	Voluntary Contribution voluntary contribution	ons. See page 8 f	you for the fu	nd code and the a	amount you	want to contr	ibute.			
	W	ant your refund di	rectly deposite	ed, or your k	palance due au	utomatical	ly withdra	wn?			-
	1	Routing number									
Expecting		Account type: Checkir		Account number —							_]
a Refund	2	Date you want the bala (To avoid penalties and	nce due withdrawn I interest, no later th				MME	D 2	0	0 1	
Call:		the end of your call,	TeleFile will give	you the follow	ving information.	Enter the in	formation be	low for y	our/		
(800) 540-3453		cords:	Amount Pot	ınd Amount	Amount You Owo						
(Not cordless or cell phone or one with keypad in handset.)	lax	lable income Tax	Amount Refu	ind Amount	Amount You Owe		nfirmation _ er 04				
Do Not Mail Tax Record	Und my	en your call is complete, signifirmation number, is consider penalties of perjury, I declare return and consists of the writte	dered by the Franchise that I have examined this	Tax Board (FTB) form. To the best	to be the record of in of my knowledge and bel	formation used lef it is true, corre	I in filing your ta ct, and complete.	x return. This form c	onstitute	es	
Tax Record		nber written above. Your signatu	ıre		Spouse's signatu	ure		D	ate		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Si	gn Here: Your name p	printed		Spouse's name	orinted					-

Filing Status Check List

General Information

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception: Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- · An active member of the U.S. Armed Forces (or any auxilliary military branch) during 2000; or
- A nonresident for the entire year and had no income from California sources during 2000.

If you file a joint return and if either spouse was a nonresident in 2000, you cannot use TeleFile or Form 540 2EZ. You must use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

If you are married and file a separate return, you cannot use TeleFile or Form 540 2EZ. Use Form 540A or Form 540. See the back cover for downloading or ordering tax forms.

Single

You are single if any of the following was true on December 31, 2000:

- You were never married; or
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2000, and did not remarry in 2000.

Married Filing Joint

You are married filing joint if any of the following is true:

- You were married as of December 31, 2000, even if you did not live with your spouse at the end of 2000; or
- Your spouse died in 2000 and you did not remarry in 2000; or
- Your spouse died in 2001 before the 2000 return is filed.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are entitled to use the head of household filing status only if ALL the following apply:

- · You were unmarried or considered unmarried on December 31, 2000.
- You paid more than one-half the costs of keeping up a home for the year 2000.
- For more than half the year, your home was the main home for you and another person who lived with you.
- · The other person was your qualifying relative.
- You were not a nonresident alien at any time during the year.

For more information, get FTB Pub. 1540, California Head of Household Filing Status Information. See the back cover for downloading or ordering information. Note: At the time this booklet went to press, the *Appeal of Helmi Hisserich* was pending before the California Board of Equalization (BOE). The BOE's final decision in this matter may revise the definition of a qualifying individual for the Head of Household filing status. For recorded information about the status of this case, please call (800) 338-0505, select personal income tax, then general information, and enter code 214.

Qualifying Widow(er)

You are a qualifying widow(er) if ALL of the following apply:

- · Your spouse died in 1998 or 1999, and you did not remarry in 2000, and
- · You have a child, adopted child, stepchild, or foster child whom you can claim as a dependent, and
- This child lived in your home for all of 2000. Temporary absences, such as for school, vacation, or medical care, count
 as time lived in the home, and
- · You paid over half the cost of keeping up your home for this child, and
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so.

Please enter the year of your spouse's death on the TeleFile Tax Record (or Form 540 2EZ).

Direct Deposit

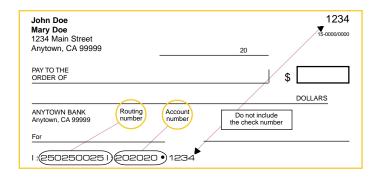
It's fast, safe, and convenient to have your refund directly deposited into your bank account. The illustration here shows which bank numbers you need to request direct deposit.



Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.



You can also use this bank information to request electronic debit if you owe tax when you e-file or TeleFile.



Nonrefundable Renter's Credit Qualification Record



If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

- 1. Were you a resident of California for the entire year in 2000?
 - YES. Go to the next question.
 - NO. Stop. File Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. efile or see the back cover for downloading or ordering forms.
- 2. Is the amount on Form 540 2EZ, line 11 (If you are using TeleFile, use your total wages plus interest):
 - \$26,599 or less if single; or
 - \$53,198 or less if married filing joint, head of household, or qualifying widow(er)?
 - YES. Go to the next question.
 - NO. Stop here. You do not qualify for this credit.
- 3. Did you pay rent, for at least half of 2000, on property (including a mobile home that you owned on rented land) in California which was your principal residence?
 - YES. Go to the next question.
 - NO. Stop here. You do not qualify for this credit.
- 4. For more than half the year, did you live with, or are you a minor under the care of a parent, foster parent, or legal guardian who claimed you as a dependent in 2000:
 - NO. Go to the next question.
 - YES. Stop here. You do not qualify for this credit.
- 5. Was the property you rented exempt² from property tax in 2000?
 - NO. Go to the next question.
 - YES. Stop here. You do not qualify for this credit.

- 6. Did you or your spouse claim the homeowner's property tax exemption³ anytime during 2000?
 - NO. Skip guestion 7 and answer guestion 8.
 - YES. Go to question 7.
- 7. Did you and your spouse maintain separate residences for the entire year in 2000?
 - YES. The spouse that answered "Yes" to question 6 may not claim this credit. If the other spouse alone could have answered "No" to question 6, that person qualifies for the credit. Enter \$60 on line 8 below and on Form 540 2EZ, line 13. If you are using TeleFile, enter \$60 on line 8 below and check "Yes" on Form 540TEL,
 - NO. Stop here. You do not qualify for this credit.
- 8. If you are:
 - Single, enter \$60 below.
 - Married filing joint, head of household, or qualifying widow(er), enter \$120 below.

\$			
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If you are using:

- TeleFile, also check "Yes" on Form 540TEL, line I.
- Form 540 2EZ, also enter this amount on Form 540 2EZ, line 13.

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2000 which qualified you for this credit.

Do Not Mail This Record



Street Address	City, State, and ZIP Code	Dates Rented in 2000 (Fromto)			
a					
b	landlord(s) or the person(s) to whom	you paid rent for the residence(s) listed			
Name	Street Address	City, State, ZIP Code, and Telephone Number			
a					
b					

- 1 Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2000, and is otherwise qualified.
- ² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.
- 3 Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

Voluntary Contribution Fund Descriptions

You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

If you are using:

- TeleFile, enter the fund code and the amount you want to contribute on Form 540TEL, line J.
- Form 540 2EZ, enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

<u>Code</u> <u>Fund Name and Description</u>

- Alzheimer's Disease/Related Disorders Fund. Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.
- California Fund for Senior Citizens. Contributions will provide for Senior Citizens Adult Day Health Care Centers, nutrition centers, respite care, long-term care, senior citizen abuse prevention programs, Alzheimer day care programs, and the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide requirements of seniors and propose legislation in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.
- Sare and Endangered Species Preservation
 Program. Contributions will be used to help protect
 and conserve California's many threatened and
 endangered species and the wild lands that they need
 to survive, for the enjoyment and benefit of you and
 future generations of Californians.
- ◆ 55 ► State Children's Trust Fund for the Prevention of Child Abuse. Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.
- ◆ 56 ► California Breast Cancer Research Fund.
 Contributions will be used to conduct research relating to the prevention, screening, cure, and treatment of breast cancer.
- California Firefighters' Memorial Fund. Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.
- ◆ 58 ► California Mexican American Veterans' Memorial. Contributions will be used to pay for the construction, beautification, enhancement, maintenance, or repair of the California Mexican American Veterans' Memorial.

<u>Code</u> <u>Fund Name and Description</u>

- California Peace Officer Memorial Foundation **4** 60 ▶ Fund. Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting lawabiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.
- 61 ► Birth Defects Research Fund. Contributions will be used to find causes of birth defects, which strike 1 of every 33 babies born each year. Birth defects are the leading cause of death and disability in children, yet in most cases, we don't know why they happen. Give now and help wipe out birth defects in our lifetime.
- ◆ 62 ► National World War II Veterans Memorial Trust Fund. Contributions will be used for the World War II Veterans Memorial in Washington, D.C.
- California Lung Disease and Asthma Research Fund. Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provides grants to develop and advance the understanding and causes of lung disease, the third leading cause of death. Find out more at www.californialung.org

Paying Your Taxes

General Information

You must pay 100% of the amount you owe by April 16, 2001, to avoid interest and penalties. There are

several ways to pay your tax: Electronic debit Credit card

- · Check or money order
 - Pre-approved monthly installments

Electronic Debit

Use this convenient option if you e-file or TeleFile. If you e-file, simply provide your banking information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option. If you TeleFile, just fill in your bank account information and withdrawal date on the TeleFile Tax Record and enter it when you make your call.

Credit Card







Use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes (balance due, extension payment, estimated taxes, or amounts owed for prior years).

There is a convenience fee for this service. This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Fee Chart

Note: Fee schedule is subject to change.

Amount Charged	Taxpayer Convenience Fee	Amount Charged	Taxpayer Convenience Fee
\$ 1 - 99.99	\$ 3	\$1,400 -1,999.99	\$ 49
100 - 199.99	6	2,000 -2,699.99	68
200 - 399.99	11	2,700 -3,499.99	87
400 - 599.99	16	3,500 -4,399.99	109
600 - 799.99	21	4,400 -5,399.99	133
800 - 999.99	25	5,400 - and up	Call for a quote:
1,000 -1,399.99	35	·	(800) 272-9829 (ext. 1555)

When will my payment be posted? Your payment is effective on the date you charge it.

What happens if I change my mind? If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill? Once you have determined how much you owe:

- Have your Discover/NOVUS, MasterCard, or American Express card ready;
- Complete the worksheet below:
- Go to the Official Payments Corporation website at: www.officialpayments.com select Payment Center, and enter jurisdiction code 1555

From a touch-tone telephone, call toll-free (800) 2PAY-TAX or (800) 272-9829. Use jurisdiction code 1555 and follow the recorded instructions.

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at (800) 735-2929 (California Relay Service). For all other special assistance, call (800) 487-4567 and select "0," for customer assistance, Monday through Friday, 9 a.m. to 5 p.m.

1. Amount you are paying: \$			
2. Your SSN: Spouse's SSN: Spouse's SSN:			
First 4 letters of last name: First 4 letters of spouse's last name:			
3. Tax year: 4. Home phone:			
5. Credit card no.: 6. Expiration date: MMYYYYY			
7. ZIP Code for address where your monthly credit card bill is sent:			
At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and save this page for your records.			
Date: Confirmation No			

Paying Your Taxes (continued)

Check or Money Order (no cash please)

Make your check or money order payable to "Franchise Tax Board" and include the tax year and your social security number. How you mail your check depends on how you filed your return.



e-file: If you did not choose electronic debit, the software will print a payment voucher for you, form FTB 3582. Mail your check or money order and the voucher to the address shown on the voucher.



TeleFile: Use the voucher at the bottom of this page, form FTB 3583. Mail your check or money order and voucher to the address shown on the voucher.



Form 540 2EZ: Attach your check or money order to the front of the return as shown in the instructions on page 14.

Request Monthly Payments Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. To make monthly payments, you must fill out form FTB 3567, Installment Agreement Request, and mail it separately from your return. To get form FTB 3567, go to our website at www.ftb.ca.gov or call (800) 338-0505, select personal income tax, then forms and publications, and enter code 949.



If you e-file, you can request FTB to mail you an installment agreement form.

TAXABLE YEAR		FORM
2000 California	TeleFile Payment Voucher	3583
Your first name	Initial Last name	Your social security number
If joint payment, spouse's first name	Initial Spouse's last name if different	Spouse's social security number
Present home address – number and street in	cluding PO Box or rural route Apt. r	no. PMB no.
City, town, or post office	State Z	ZIP Code
IF NO PAYMENT IS DUE, DO NOT MAIL TH	SFORM	Amount of payment
IF PAYMENT IS DUE, MAIL TO: FRANCHI PO BOX 9 SACRAMI		

Frequently Asked Questions

1. Do I have to file?

In general, you must file a California return if: Single, head of household, or qualifying widow(er) and either your:

- gross income is more than \$11,302 or
- adjusted gross income is more than \$9,042

Married filing joint and either your:

- gross income is more than \$22,605 or
- adjusted gross income is more than \$18,084

Dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):

1.	Enter total wages (Form W-2, box 1)	1	
2.	Add \$250 to the amount on line 1	2	
3.	Minimum standard deduction	3	\$700
4.	Enter the larger of line 2 or line 3	4	
5.	Enter your filing status amount	5	
	 Single or married filing separate 		 \$2,81

- Married filing joint, head of household or qualifying widow(er) \$5,622
- 6. Standard deduction for dependents. Enter the smaller of line 4 or line 5 . 6 _____

Also see page 30, Filing Requirements for Most People.

2. How can I get help?

There are more than 1,500 sites throughout California, where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 16, see our website: www.ftb.ca.gov for locations or call (800) 852-5711.

3. When do I have to file?

Your tax return is due on April 16, 2001, but if you can't file by that date you get an automatic, paperless extension to October 15, 2001. Any tax due must be paid by April 16, 2001, to avoid penalties and interest. See form FTB 3519 on page 12. If you make an extension payment with form FTB 3519, you can e-file or use Form 540A, Form 540, or Form 540NR when you do file your return.

4. I don't have my W-2s. What do I do?

If you did not receive all your Form(s) W-2 by January 31, 2001, contact your employer(s). Only your employer(s) can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

5. Should I round cents to dollars?

Please round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

6. I owe tax, but don't have the money. What can I do?

You must pay your taxes by the due date to avoid interest and penalties. If you cannot pay by check or by electronic debit on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 9 and page 10, Paying Your Taxes.

7. How can I find out about the status of my refund?

Go to our website at www.ftb.ca.gov or call (800) 338-0505. See the back cover for more information.

8. How long do I keep my tax records?

Generally, keep your California income tax records for at least 4 years from the due date of the return or the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.



If you need to amend your return, use Form 540X. Go to www.ftb.ca.gov or see code 908 on the back cover.

9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our website as a fillable form, or you may call (800) 852-5711, and select option 5. After filing a return, you should notify the FTB of a change of address for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

10. Can I TeleFile?

You can TeleFile only if we mailed you this booklet with a label holder on the front cover. If we did not mail you this booklet with a label holder, but you filed a California return last year, you can e-file instead. See page 4.

Instructions for Form FTB 3519

Payment Voucher for Automatic Extension for Individuals

General Information

Use form FTB 3519 only if:

- You cannot file your 2000 return* by April 16, 2001; and
- You owe tax for 2000.

Use the worksheet below to determine if you owe tax.

- If you do not owe tax, there is nothing to file at this time and no need to complete or mail this voucher. But, you must file your return by October 15, 2001 to avoid a late-filing penalty. See Penalties and Interest for more information.
- If you owe tax, complete the voucher at the bottom of this page. Then mail it
 and your check or money order to the Franchise Tax Board (FTB) by
 April 16, 2001, to avoid late-payment penalties. See Penalties and Interest for
 more information.

Note: You may also pay your tax by credit card. You will be charged a fee for this service. If you pay by credit card, do not mail the payment voucher to the FTB. Call (800) 272-9829 (ext. 1555) or visit the website: www.officialpayments.com

Name and Address. Be sure to fill in your complete name, address, and social security number on the voucher. If you lease a mailbox from a private business rather than from the United States Postal Service, enter your mailbox number in the field labeled "PMB no."

* When you do file your 2000 return, you can e-file. Go to www.ftb.ca.gov. Otherwise, you must use Form 540A, Form 540, or Form 540NR. Note: If you use form FTB 3519, you may not file Form 540 2EZ.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 16, 2001, a late-payment penalty plus interest will be added to your tax due. If after April 16, 2001, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your return by October 15, 2001, you will be assessed a late-filing penalty plus interest from the original due date of the return

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 16, 2001, the deadline to file your return and pay the tax is June 15, 2001. Interest will accrue from the original due date (April 15, 2001) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filling a written request. To qualify for the extension, you must file your tax return by December 17, 2001. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 2001. When filling your return, be sure to attach a statement to the front indicating that you were "abroad on April 16, 2001."

_	TAX PAYMENT WORKSHEET FOR YOU	UR RECORDS
1	1 Total tax you expect to owe. This is the amount you expect to enter on Form 540A, line 23; Form	
	Form 540 2EZ, line 14; or Form 540NR, line 46	
2	2 Payments and credits:	
	a California income tax withheld	2a
	b California estimated tax payments and amount applied from your 1999 return	2b
	c Other payments and credits, including any tax payments made with any previous	
	form FTB 3519 voucher	2c
3	3 Total tax payments and credits. Add line 2a, line 2b, and line 2c	
4	4 Tax due. Is line 1 more than line 3?	4
	• No. Stop here. You have no tax due. DO NOT MAIL THE PAYMENT VOUCHER. Your return,	when filed by October 15, 2001, will verify that you qualified
	for the extension.	
	 Yes. Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 a 	
	below. Fill in your name(s), address, and social security number(s), and separate the vouche	
	check or money order payable to "Franchise Tax Board." Also write your social security num	ber and "2000 FTB 3519" on the check or money order. Mail
	both the check or money order and the voucher to: FRANCHISE TAX BOARD	
	PO BOX 942867	
	SACRAMENTO CA 94267-0051	
	Keep this completed worksheet with yo	ur tax records.
_		
	DEMONIERE	
<u>T/</u>	TAXABLE YEAR Payment Voucher for	CALIFORNIA FORM
		2E10 (DIT)
	2000 Automatic Extension for Individuals	3519 (PIT)
Yc	Your first name Initial Last name	Your social security number
lf į	If joint payment, spouse's first name Initial Last name	Spouse's social security number
Pı	Present home address – number and street including PO Box or rural route	Apt. no. PMB no.
Ci	City, town, or post office	State ZIP Code
 E	IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM	Amount of payment
	IF PAYMENT IS DUE, MAIL TO: FRANCHISE TAX BOARD (Calendar year)	
111	PO BOX 942867 Due April 16 SACRAMENTO CA 94267-0051	

California Resident Income Tax Return 2000

	FO	RM	
54	40	2E	Z

L	Yc	ur firs	t name						Init	ial	Last na	me								Р
Α																				
E	lf :	a joint	return, sp	ouse's	first n	ame			Initi	ial	Last na	ıme								
L	N	umber	and street	t (inclu	de PC) box	or rur	al rout	te)					Apt. i	no.	F	РМВ	no.		AC
H														·						Α
_	Ci	ty											Sta	ate	ZIF	Cc	ode			
																				R
Y	oui	our social security number If joint return, spouse's social security number																		
L												_		<u> </u>						
Fi	lir	ng St	atus. Fil	l in th	ne ci	rcle	for y	our f	ilin	g	status	s. Se	e in:	struc	tions	S.				
	1		Single																	
	2		Married				1	C	•											
			Head of Qualifyir										oar	cnou	co d	iod			١	
			other pe													icu			· <i>)</i>	
	•		depend																• 6	5
	7	Nun	nber of c	lepen	dent	ts. (I	Do n	ot in	clu	de	your	self	or y	our:	spou	ise)) .		•	7
		Name	e:				Nam	ie:						Name	:					
	8	Tota	l wages	(Forr	n W	-2, b	ox 1	7)			•	• 8	3							
	9	Tota	I interes	t inco	me	(For	m 1()99-I	INT	h	ox 1)	Ç	9							
		Une	mploym	ent						,										
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- 1	ı		line 8 au tion: Do			de li	ne 1	n				a 11								
1	2		ng the ta							•			<u> </u>					+		
·	_		r the tax							1 .		12	2							
		(If yo	ou filled i	n the	circle	e on l	ine 6	, STO	OP.	Se	e instr	ructio	ns)							
1	3		refundal										,							
			instruct								(13	3							
1	4		tract line ess, ente									• 14	1							
		OI IE	ss, ente	1 -0-					• • •			J 12	†					_		
1	5	Tota	l tax wit	hheld	l (Fo	rm V	V-2,	box	18)) .		1 5	5							
1	6	Ove	rpaid tax	. If li	ne 1	5 is	more	e tha	n li	ne	14,									
		subt	ract line	14 f	rom	line	15 .					16	ó							
1	7	Tax	due. If li	ne 15	is le	ess t	han	line	14,											
			ract line									17	7							
																-	-	-	•-	

18 Transfer overpaid tax from Side 1, line 16 18						
19 Transfer tax due from Side 1, line 17 19						
Voluntary Contributions. See instructions	Code Amount					
Alzheimer's Disease/Related Disorders Fund	. ◀ 52 ▶					
California Fund for Senior Citizens	. ◀53▶					
Rare and Endangered Species Preservation Program						
State Children's Trust Fund for the Prevention of Child Abuse California Breast Cancer Research Fund						
California Firefighters' Memorial Fund						
California Mexican American Veterans' Memorial						
Emergency Food Assistance Program Fund						
California Peace Officer Memorial Foundation Fund						
Birth Defects Research Fund	· · · · · · · · · · · · · · · · · · ·					
California Lung Disease and Asthma Research Fund						
20 Add all contributions entered above • 20						
21 Refund or no amount due. Subtract line 20 from line 18 ■ 21						
22 Amount you owe. If there is an amount						
on line 19, add line 19 and line 20 ■ 22						
Direct Deposit Fill in the boxes to have your refund directly deposited. Account Type: Checking ● Savings ● Routing number ● ●						
Account						
number						
Caution: Do not attach a voided check or a deposit slip!						
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete. It is unlawful to forge a spouse's signature.						
Sign ▶ You: Spouse:						
Daytime phone number ()	Date:					
Paid preparer						
Paid						
preparer						

Instructions for Form 540 2EZ

Qualifying to use Form 540 2EZ

Check the table to make sure you qualify to use Form 540 2EZ. If you find that you cannot use this form, see page 3 for information about efile, page 4 for information about TeleFile, or see the back cover for downloading or ordering Form 540A, Form 540, or Form 540NR.

Residency:	California resident entire yea

Filing status:

And

Sinale

- Married filing joint
- · Head of household
- · Qualifying widow(er)

*If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00

Dependents: 0 - 3 dependents allowed

Types of Income: •

- Wages, salaries, and tips
- Taxable scholarship and fellowship grants (only if reported on Form W-2)

Under age 65* on 12/31/00; and

Not blind on 12/31/00

- Interest (only if \$400 or less)
- Unemployment compensation

Total income:

- \$50,000 or less (single or head of household)
- \$100,000 or less (married filing joint or qualifying widow(er)) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants and interest.

Note: If you can be claimed as a dependent by another taxpayer, and your total income is less than or equal to \$9,361 if single; \$18,572 if married filing joint or qualifying widow(er); or \$13,172 if head of household, you cannot use Form 540 2EZ. You can e-file (page 3) or TeleFile (page 4).

Adjustments to income: No deductions from total income such as student loan interest deduction, IRA deduction, etc.

Standard deduction only

Standard deduc	tion only
Payments:	Withholding only
Exemptions:	Personal exemptionUp to 3 dependent exemptions
Credits:	Nonrefundable renter's credit only

Law Changes for 2000

Note: The following new credits and exclusions cannot be claimed on TeleFile or Form 540 2EZ. You must use Form 540 and you can e-file it via our website. If you want to file a paper form, download it from our website or see the back cover, code 900.

Refundable Child and Dependent Care Expense Credit – Taxpayers with California adjusted gross income of \$100,000 or less may claim a refundable credit equal to a percentage of the allowable federal credit. Note: You can also claim this credit on Form 540A!

Teacher Retention Credit is available to credentialed teachers who hold a preliminary or professional clear credential as determined by the Commission on Teacher Credentialing, who teach at a "Qualified Educational Institution." Get form FTB 3505.

Natural Heritage Preservation Credit is available for 55% of the fair market value of any qualified contribution. Get form FTB 3503.

Long-Term Caregiver Credit is available for \$500 per qualified individual for providing long-term care. Get form FTB 3504.

Exclusion of Interest Received for the Refund of Smog Impact Fee -Taxpayers who did not deduct the smog impact fee when it was paid may exclude from California gross income the interest received on the refund.

Exclusion for Individuals Who Were Forced to Perform Slave or Forced Labor During World War II - Any amount paid by the German Foundation known as the Remembrance, Responsibility, and the Future, or any other source of humanitarian reparations made for purposes of redressing the injustice done to persons who were required to perform slave or forced labor during World War II is excluded from California gross income.

Exclusion for Assigned Lottery Winnings – Amounts received by a California lottery prizewinner from another person as a result of the assignment (transfer) by the prizewinner of the right to receive future lottery winning payments are excluded from California gross income.

Form Changes

Dependent of Another Taxpayer - Beginning this year you may use Form 540 2EZ, if you can be claimed as a dependent by another taxpayer and your income is more than \$9,361 if single; \$18,572 if married filing joint or qualifying widow(er); or \$13,172 if head of household.

Unemployment Compensation - Beginning this year you may use Form 540 2EZ if you received unemployment compensation in 2000. This type of income is not taxable to California but you must record the amount you received on Form 540 2EZ, line 10.

Things you need to know before you complete Form 540 2EZ

Use blue or black ink to complete Form 540 2EZ.

The California 2EZ tables in this booklet are very different from other tables you may have used and do not work for TeleFile or any other California tax forms. There are three separate tables, one for each filing status. The tax amounts have been reduced for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits to which you are entitled.

Use the label from inside the label holder on the cover of this booklet to speed processing and prevent common errors that can delay refunds. After completing your return, sign it and attach the mailing label. Make corrections to the label by crossing out any errors and printing the correct or missing information in black or blue ink.

Enter your social security number(s) in the space(s) provided. This information is not pre-printed on your label.

Specific Line Instructions

Instructions based on Internal Revenue Code (IRC) as of January 1, 1998, and California Revenue and Taxation Code (R&TC).

Line 1 through Line 5 - Filing Status

See page 6 for the requirements for each of the filing statuses. Then fill in the circle on Form 540 2EZ for the filing status that applies to you.

Line 6 - Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle on line 6.

Line 7 - Dependents

Enter the names of the dependents you are entitled to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are entitled to claim 4 or more dependents, you must e-file or use Form 540A or Form 540.



You may be eligible for the new refundable child and dependent care expenses credit. See Law Changes for 2000.

Instructions for Form 540 2EZ

Line 8 - Wages

Enter the amount from Form W-2, box 17. If you have more than one W-2, add all amounts shown in box 17. The picture on page 4 shows where this information is located on your Form W-2.

Line 9 - Interest Income

Enter interest income shown on Form 1099-INT, box 1. If your total interest income is more than \$400, you cannot use this form. Go to www.ftb.ca.gov and e-file or see the back cover for downloading or ordering forms.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. It is not taxed by California.

Line 10 - Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and will not be included in the total for line 11.

Line 12 - Tax

Did you fill in the circle for line 6?

Yes Complete the Dependent Tax Worksheet below.

No Follow the instructions below.

Use the California 2EZ table for your filing status to complete this line. The 2EZ tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

- · Single, use the purple table, page 15.
- Married filing joint or qualifying widow(er), use the orange table, page 19.
- Head of household, use the green table, page 27.

Dependent Tax Worksheet

Is the amount on line 11 less than or equal to:

- \$9,361 if single
- \$18,572 if married filing joint or qualifying widow(er)
- \$13,172 if head of household

Yes Stop here. You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Please e-file (page 3) or TeleFile (page 4).

No If you can be claimed as a dependant by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 11, and your filing status, look up the tax in 2EZ Table.

If your filing status is:

- · Single, use the purple table, page 15.
- Married filing joint or qualifying widow(er), use the orange table, page 19
- · Head of household, use the green table, page 27
- 2. If single or head of household, enter \$75
 - If married and both spouses can be claimed by another taxpayer, enter \$150
 - If married and only one spouse can be claimed, enter \$75
 - If qualifying widow(er), enter \$150

Line 13 - Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2000, you may be eligible for a credit to reduce your tax. See page 7 for more information.

Line 15 - Tax Withheld

Enter the amount from Form W-2, box 18. If you have more than one Form W-2, add all amounts shown in box 18. The picture on page 4 shows where this information is located on your Form W-2.

Line 20 - Voluntary Contributions

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 8 for descriptions of the funds.

Line 21 - Refund or No Amount Due

If you did not enter an amount on line 20, enter the amount from line 18 on line 21. This amount will be refunded to you. If it is less than \$1, attach a written request to your Form 540 2EZ to receive the refund.

If you would like your refund to be deposited directly into your bank account, see Direct Deposit on page 6.

If you entered an amount on line 20, subtract it from the amount on line 18. If the result is zero or more, enter the result on line 21. Assemble your return as shown on this page and mail it in the envelope provided. Be sure to attach the green label to the front of the envelope. The address is: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000

If line 20 is more than line 18, your contributions are more than your overpaid tax available. Subtract the amount on line 18 from the amount on line 20, enter the result on line 22, and follow the instructions for line 22.

Line 22 - Amount You Owe

See page 9 and page 10, Paying Your Taxes.

Assemble your return as shown below and mail it in the envelope provided. Be sure to attach the white label to the front of the envelope. The address is: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001

Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. See the picture on page 6 for locating the bank information.

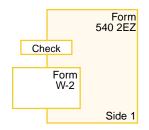
Sian Your Return

You must sign your return on Side 2. If you file a joint return, your spouse must sign it also.

Note: If you file a joint return, both you and your spouse are generally responsible for tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 31.

If you pay a person to prepare your return, that person must sign on Side 2 and include the social security number (or PTIN) or FEIN. A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board and one to keep for your records.

Assembling Your Return



This table gives you credit for \$2,811 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Inc At Least	come is But not over	0	Num of Depe		3	If Your In	come is But not over	0		nber endents 2	3	If Your Ind At Least	come is But not over	0	Num of Depe		3
0	0.2/1	0	0	0	0	10.7/0	12.0/1	70	0	0	0	1/ 2/2	1/ 2/1	150	0	0	
9,362	9,361 9,461	0 2	0	0	0	12,762 12,862	12,861 12,961	70 72	0	0	0	16,262 16,362	16,361 16,461	152 156	0 0	0	0
9,302	9,401	4	0	0	0	12,002	13,061	74	0	0	0	16,462	16,561	160	0	0	0
9,562	9,661	6	0	0	0	13,062	13,161	74 76	0	0	0	16,562	16,661	164	0	0	0
9,662	9,761	8	0	0	0	13,162	13,161	78	0	0	0	16,662	16,761	168	0	0	0
						13,102	13,201	70				10,002	10,701	100			
9,762	9,861	10	0	0	0	13,262	13,361	80	0	0	0	16,762	16,861	172	0	0	0
9,862	9,961	12	0	0	0	13,362	13,461	82	0	0	0	16,862	16,961	176	0	0	0
9,962	10,061	14	0	0	0	13,462	13,561	84	0	0	0	16,962	17,061	180	0	0	0
10,062	10,161	16	0	0	0	13,562	13,661	86	0	0	0	17,062	17,161	184	0	0	0
10,162	10,261	18	0	0	0	13,662	13,761	88	0	0	0	17,162	17,261	188	0	0	0
10,262	10,361	20	0	0	0	13,762	13,861	90	0	0	0	17,262	17,361	192	0	0	0
10,362	10,461	22	0	0	0	13,862	13,961	92	0	0	0	17,362	17,461	196	0	0	0
10,462	10,561	24	0	0	0	13,962	14,061	94	0	0	0	17,462	17,561	200	0	0	0
10,562	10,661	26	0	0	0	14,062	14,161	96	0	0	0	17,562	17,661	204	0	0	0
10,662	10,761	28	0	0	0	14,162	14,261	98	0	0	0	17,662	17,761	208	0	0	0
10,762	10,861	30	0	0	0	14,262	14,361	100	0	0	0	17,762	17,861	212	0	0	0
10,862	10,961	32	0	0	0	14,362	14,461	102	0	0	0	17,862	17,961	216	0	0	0
10,962	11,061	34	0	0	0	14,462	14,561	104	0	0	0	17,962	18,061	220	0	0	0
11,062	11,161	36	0	0	0	14,562	14,661	106	0	0	0	18,062	18,161	224	0	0	0
11,162	11,261	38	0	0	0	14,662	14,761	108	0	0	0	18,162	18,261	228	0	0	0
11,262	11,361	40	0	0	0	14,762	14,861	110	0	0	0	18,262	18,361	232	0	0	0
11,362	11,461	42	0	0	0	14,762	14,961	112	0	0	0	18,362	18,461	236	1	0	0
11,462	11,561	44	0	0	0	14,962	15,061	114	0	0	0	18,462	18,561	240	5	0	0
11,562	11,661	46	0	0	0	15,062	15,161	116	0	0	0	18,562	18,661	244	9	0	0
11,662	11,761	48	0	0	0	15,162	15,261	118	0	0	0	18,662	18,761	248	13	0	0
11,762	11,861	50	0	0	0	15,262	15,361	120	0	0	0	18,762	18,861	252	17	0	0
11,862	11,961	52	0	0	0	15,362	15,461	122	0	0	0	18,862	18,961	256	21	0	0
· ·	12,061	54	0	0	0		15,561	124	0	0	0	18,962	19,061	260	25	0	0
12,062		56	0	0	0		15,661	126	0	0	0		19,161	264	29	0	0
12,162	12,261	58	0	0	0	15,662	15,761	128	0	0	0	19,162	19,261	268	33	0	0
12,262	12,361	60	0	0	0	15,762	15,861	132	0	0	0	19,262	19,361	272	37	0	0
12,362	12,461	62	0	0	0	15,862	15,961	136	0	0	0	19,362	19,461	276	41	0	0
12,462	12,561	64	0	0	0	15,962	16,061	140	0	0	0	19,462	19,561	280	45	0	0
12,562	12,661	66	0	0	0	16,062	16,161	144	0	0	0	19,562	19,661	284	49	0	0
12,662	12,761	68	0	0	0	16,162	16,261	148	0	0	0	19,662	19,761	288	53	0	0

2000 California 2EZ Table

This table gives you credit for \$2,811 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Ind At Least	come is But not over	0	Num of Depe		3	If Your In At Least	come is But not over	0		mber endents 2	3	If Your Ind At Least	come is But not over	0		nber endents 2	3
19,762	19,861	292	57	0	0	23,262	23,361	433	198	0	0	26,762	26,861	643	408	173	0
19,862	19,961	296	61	0	0	23,362	23,461	439	204	0	0	26,862	26,961	649	414	179	0
19,962	20,061	300	65	0	0	23,462	23,561	445	210	0	0	26,962	27,061	655	420	185	0
20,062	20,161	304	69	0	0	23,562	23,661	451	216	0	0	27,062	27,161	661	426	191	0
20,162	20,261	308	73	0	0	23,662	23,761	457	222	0	0	27,162	27,261	667	432	197	0
20,262	20,361	312	77	0	0	23,762	23,861	463	228	0	0	27,262	27,361	673	438	203	0
20,362	20,461	316	81	0	0	23,862	23,961	469	234	0	0	27,362	27,461	679	444	209	0
20,462	20,561	320	85	0	0	23,962	24,061	475	240	5	0	27,462	27,561	685	450	215	0
20,562	20,661	324	89	0	0	24,062	24,161	481	246	11	0	27,562	27,661	691	456	221	0
20,662	20,761	328	93	0	0	24,162	24,261	487	252	17	0	27,662	27,761	697	462	227	0
20,762	20,861	332	97	0	0	24,262	24,361	493	258	23	0	27,762	27,861	703	468	233	0
20,862	20,961	336	101	0	0	24,362	24,461	499	264	29	0	27,862	27,961	709	474	239	4
20,962	21,061	340	105	0	0	24,462	24,561	505	270	35	0	27,962	28,061	715	480	245	10
21,062	21,161	344	109	0	0	24,562	24,661	511	276	41	0	28,062	28,161	721	486	251	16
21,162	21,261	348	113	0	0	24,662	24,761	517	282	47	0	28,162	28,261	727	492	257	22
21,262	21,361	352	117	0	0	24,762	24,861	523	288	53	0	28,262	28,361	733	498	263	28
21,362	21,461	356	121	0	0	24,862	24,961	529	294	59	0	28,362	28,461	739	504	269	34
21,462	21,561	360	125	0	0	24,962	25,061	535	300	65	0	28,462	28,561	745	510	275	40
21,562	21,661	364	129	0	0	25,062	25,161	541	306	71	0	28,562	28,661	751	516	281	46
21,662	21,761	368	133	0	0	25,162	25,261	547	312	77	0	28,662	28,761	757	522	287	52
21,762	21,861	372	137	0	0	25,262	25,361	553	318	83	0	28,762	28,861	763	528	293	58
21,862	21,961	376	141	0	0	25,362	25,461	559	324	89	0	28,862	28,961	769	534	299	64
21,962	22,061	380	145	0	0	25,462	25,561	565	330	95	0	28,962	29,061	775	540	305	70
22,062	22,161	384	149	0	0	25,562	25,661	571	336	101	0	29,062	29,161	781	546	311	76
22,162	22,261	388	153	0	0	25,662	25,761	577	342	107	0	29,162	29,261	787	552	317	82
22,262	22,361	392	157	0	0	25,762	25,861	583	348	113	0	29,262	29,361	793	558	323	88
22,362	22,461	396	161	0	0	25,862	25,961	589	354	119	0	29,362	29,461	799	564	329	94
22,462	22,561	400	165	0	0	25,962	26,061	595	360	125	0	29,462	29,561	805	570	335	100
	22,661	404	169	0	0	26,062	26,161	601	366	131	0	29,562		811	576	341	106
22,662	22,761	408	173	0	0	26,162	26,261	607	372	137	0	29,662	29,761	817	582	347	112
22,762	22,861	412	177	0	0	26,262	26,361	613	378	143	0	29,762		823	588	353	118
	22,961	416	181	0	0		26,461	619	384	149	0	29,862	29,961	829	594	359	124
	23,061	420	185	0	0	26,462	26,561	625	390	155	0	29,962		835	600	365	130
	23,161	424	189	0	0	26,562	26,661	631	396	161	0	30,062		841	606	371	136
23,162	23,261	428	193	0	0	26,662	26,761	637	402	167	0	30,162	30,261	847	612	377	142

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This table gives you credit for \$2,811 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Inc At Least	come is But not over	0		nber endents 2	3	If Your Ind At Least	come is But not over	0		mber pendents 2	3	If Your Ind At Least	come is But not over	0		mber pendents 2	3
30,262	30,361	853	618	383	148	33,762	33,861	1.116	881	646	411	37,262	37,361	1,396	1.161	926	691
30,362	30,461	859	624	389	154	33,862	33,961	1,124	889	654	419	37,362	37,461	1,404	1,169	934	699
30,462	30,561	865	630	395	160	33,962	34,061	1,132	897	662	427	37,462	37,561	1,412	1,177	942	707
30,562	30,661	871	636	401	166	34,062	34,161	1,140	905	670	435	37,562	37,661	1,420	1,185	950	715
30,662	30,761	877	642	407	172	34,162	34,261	1,148	913	678	443	37,662	37,761	1,428	1,193	958	723
30,762	30,861	883	648	413	178	34,262	34,361	1,156	921	686	451	37,762	37,861	1,436	1,201	966	731
30,862	30,961	889	654	419	184	34,362	34,461		929	694	459	37,862	37,961			974	739
30,962	31,061	895	660	425	190	34,462	34,561	1,172	937	702	467	37,962	38,061	1,452	1,217	982	747
31,062	31,161	901	666	431	196	34,562	34,661	1,180	945	710	475	38,062	38,161	1,460	1,225	990	755
31,162	31,261	908	673	438	203	34,662	34,761	1,188	953	718	483	38,162	38,261	1,468	1,233	998	763
31,262	31,361	916	681	446	211	34,762	34,861	1,196	961	726	491	38,262	38,361	1,476	1,241	1,006	771
31,362	31,461	924	689	454	219	34,862	34,961	1,204	969	734	499	38,362	38,461	1,484	1,249	1,014	779
31,462	31,561	932	697	462	227	34,962	35,061	1,212	977	742	507	38,462	38,561	1,492	1,257	1,022	787
31,562	31,661	940	705	470	235	35,062	35,161	1,220	985	750	515	38,562	38,661	1,500	1,265	1,030	795
31,662	31,761	948	713	478	243	35,162	35,261	1,228	993	758	523	38,662	38,761	1,509	1,274	1,039	804
31,762	31,861	956	721	486	251	35,262	35,361	1,236	1,001	766	531	38,762	38,861	1,519	1,284	1,049	814
31,862	31,961	964	729	494	259	35,362	35,461	1,244	1,009	774	539	38,862	38,961	1,528	1,293	1,058	823
31,962	32,061	972	737	502	267	35,462	35,561	1,252	1,017	782	547	38,962	39,061	1,537	1,302	1,067	832
32,062	32,161	980	745	510	275	35,562	35,661	1,260	1,025	790	555	39,062	39,161	1,546	1,311	1,076	841
32,162	32,261	988	753	518	283	35,662	35,761	1,268	1,033	798	563	39,162	39,261	1,556	1,321	1,086	851
32,262	32,361	996	761	526	291	35,762	35,861	1,276	1,041	806	571	39,262	39,361	1,565	1,330	1,095	860
32,362	32,461	1,004	769	534	299	35,862	35,961	1,284	1,049	814	579	39,362	39,461	1,574	1,339	1,104	869
32,462	32,561	1,012	777	542	307	35,962	36,061	1,292	1,057	822	587	39,462	39,561	1,584	1,349	1,114	879
32,562	32,661	1,020	785	550	315	36,062	36,161	1,300	1,065	830	595	39,562	39,661	1,593	1,358	1,123	888
32,662	32,761	1,028	793	558	323	36,162	36,261	1,308	1,073	838	603	39,662	39,761	1,602	1,367	1,132	897
32,762	32,861	1,036	801	566	331	36,262	36,361	1,316	1,081	846	611	39,762	39,861	1,612	1,377	1,142	907
32,862	32,961	1,044	809	574	339	36,362	36,461	1,324	1,089	854	619	39,862	39,961	1,621	1,386	1,151	916
32,962	33,061	1,052	817	582	347	36,462	36,561	1,332	1,097	862	627	39,962	40,061	1,630	1,395	1,160	925
33,062	33,161	1,060	825	590	355	36,562	36,661	1,340	1,105	870	635	40,062	40,161	1,639	1,404	1,169	934
33,162	33,261	1,068	833	598	363	36,662	36,761	1,348	1,113	878	643	40,162	40,261	1,649	1,414	1,179	944
33,262	33,361	1,076	841	606	371	36,762	36,861	1,356	1,121	886	651	40,262	40,361	1,658	1,423	1,188	953
33,362	33,461	1,084	849	614	379	36,862	36,961	1,364	1,129	894	659	40,362	40,461	1,667	1,432	1,197	962
33,462	33,561	1,092	857	622	387	36,962	37,061	1,372	1,137	902	667	40,462	40,561	1,677	1,442	1,207	972
33,562	33,661	1,100	865	630	395	37,062	37,161	1,380	1,145	910	675	40,562	40,661	1,686	1,451	1,216	981
33,662	33,761	1,108	873	638	403	37,162	37,261	1,388	1,153	918	683	40,662	40,761	1,695	1,460	1,225	990

This table gives you credit for \$2,811 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
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Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or Form 540NR.

If Your Inc	come is But not			mber pendents	
Least	over	0	1	2	3
40,762	40,861	1,705	1,470	1,235	1,000
40,862	40,961	1,714	1,479	1,244	1,009
40,962	41,061	1,723	1,488	1,253	1,018
41,062	41,161	1,732	1,497	1,262	1,027
41,162	41,261	1,742	1,507	1,272	1,037
41,262	41,361	1,751	1,516	1,281	1,046
41,362	41,461	1,760	1,525	1,290	1,055
41,462	41,561	1,770	1,535	1,300	1,065
41,562	41,661	1,779	1,544	1,309	1,074
41,662	41,761	1,788	1,553	1,318	1,083
41,762	41,861	1,798	1,563	1,328	1,093
41,862	41,961	1,807	1,572	1,337	1,102
41,962	42,061	1,816	1,581	1,346	1,111
42,062	42,161	1,825	1,590	1,355	1,120
42,162	42,261	1,835	1,600	1,365	1,130
42,262	42,361	1,844	1,609	1,374	1,139
42,362	42,461	1,853	1,618	1,383	1,148
42,462	42,561	1,863	1,628	1,393	1,158
42,562	42,661	1,872	1,637	1,402	1,167
42,662	42,761	1,881	1,646	1,411	1,176
42,762	42,861	1,891	1,656	1,421	1,186
42,862	42,961	1,900	1,665	1,430	1,195
42,962	43,061	1,909	1,674	1,439	1,204
43,062	43,161	1,918	1,683	1,448	1,213
43,162	43,261	1,928	1,693	1,458	1,223
43,262	43,361	1,937	1,702	1,467	1,232
43,362	43,461	1,946	1,711	1,476	1,241
43,462	43,561	1,956	1,721	1,486	1,251
43,562	43,661	1,965	1,730	1,495	1,260
43,662	43,761	1,974	1,739	1,504	1,269
43,762	43,861	1,984	1,749	1,514	1,279
43,862	43,961	1,993	1,758	1,523	1,288
43,962	44,061	2,002	1,767	1,532	1,297
44,062	44,161	2,011	1,776	1,541	1,306
44,162	44,261	2,021	1,786	1,551	1,316

If Your In At Least	come is But not over	0		ımber pendents 2	3
44,262	44,361	2,030	1,795	1,560	1,325
44,362	44,461	2,039	1,804	1,569	1,334
44,462	44,561	2,049	1,814	1,579	1,344
44,562	44,661	2,058	1,823	1,588	1,353
44,662	44,761	2,067	1,832	1,597	1,362
44,762	44,861	2,077	1,842	1,607	1,372
44,862	44,961	2,086	1,851	1,616	1,381
44,962	45,061	2,095	1,860	1,625	1,390
45,062	45,161	2,104	1,869	1,634	1,399
45,162	45,261	2,114	1,879	1,644	1,409
45,262	45,361	2,123	1,888	1,653	1,418
45,362	45,461	2,132	1,897	1,662	1,427
45,462	45,561	2,142	1,907	1,672	1,437
45,562	45,661	2,151	1,916	1,681	1,446
45,662	45,761	2,160	1,925	1,690	1,455
45,762	45,861	2,170	1,935	1,700	1,465
45,862	45,961	2,179	1,944	1,709	1,474
45,962	46,061	2,188	1,953	1,718	1,483
46,062	46,161	2,197	1,962	1,727	1,492
46,162	46,261	2,207	1,972	1,737	1,502
46,262	46,361	2,216	1,981	1,746	1,511
46,362	46,461	2,225	1,990	1,755	1,520
46,462	46,561	2,235	2,000	1,765	1,530
46,562	46,661	2,244	2,009	1,774	1,539
46,662	46,761	2,253	2,018	1,783	1,548
46,762	46,861	2,263	2,028	1,793	1,558
46,862	46,961	2,272	2,037	1,802	1,567
46,962	47,061	2,281	2,046	1,811	1,576
47,062	47,161	2,290	2,055	1,820	1,585
47,162	47,261	2,300	2,065	1,830	1,595
47,262	47,361	2,309	2,074	1,839	1,604
47,362	47,461	2,318	2,083	1,848	1,613
47,462	47,561	2,328	2,093	1,858	1,623
47,562	47,661	2,337	2,102	1,867	1,632

47,662 47,761 2,346 2,111 1,876 1,641

If Your Inc	ome is		Nu	mber	
At	But not			pendents	
Least	over	0	1	2	3
47,762	47,861	2,356	2,121	1,886	1,651
47,862	47,961	2,365	2,130	1,895	1,660
47,962	48,061	2,374	2,139	1,904	1,669
48,062	48,161	2,383	2,148	1,913	1,678
48,162	48,261	2,393	2,158	1,923	1,688
48,262	48,361	2,402	2,167	1,932	1,697
48,362	48,461	2,411	2,176	1,941	1,706
48,462	48,561	2,421	2,186	1,951	1,716
48,562	48,661	2,430	2,195	1,960	1,725
48,662	48,761	2,439	2,204	1,969	1,734
48,762	48,861	2,449	2,214	1,979	1,744
48,862	48,961	2,458	2,223	1,988	1,753
48,962	49,061	2,467	2,232	1,997	1,762
49,062	49,161	2,476	2,241	2,006	1,771
49,162	49,261	2,486	2,251	2,016	1,781
49,262	49,361	2,495	2,260	2,025	1,790
49,362	49,461	2,504	2,269	2,034	1,799
49,462	49,561	2,514	2,279	2,044	1,809
49,562	49,661	2,523	2,288	2,053	1,818
49,662	49,761	2,532	2,297	2,062	1,827
49,762	49,861	2,542	2,307	2,072	1,837
49,862	49,961	2,551	2,316	2,081	1,846
49,962	50,000	2,560	2,325	2,090	1,855
OVER \$5 FORM 54	,				

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2000 California 2EZ Table

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If Your Inc At Least	come is But not over	0	Numl of Deper		3	If Your In	come is But not over	0		nber endents 2	3	If Your Ind At Least	come is But not over	0	Numb of Deper		3
Loast		U	'		3	Louist		U	•		3			· ·	•	2	3
1	18,572	0	0	0	0	21,973	22,072	69	0	0	0	25,473	25,572	139	0	0	0
18,573	18,672	1	0	0	0	22,073	22,172	71	0	0	0	25,573	25,672	141	0	0	0
18,673	18,772	3	0	0	0	22,173	22,272	73	0	0	0	25,673	25,772	143	0	0	0
18,773	18,872	5	0	0	0	22,273	22,372	75	0	0	0	25,773	25,872	145	0	0	0
18,873	18,972	7	0	0	0	22,373	22,472	77	0	0	0	25,873	25,972	147	0	0	0
18,973	19,072	9	0	0	0	22,473	22,572	79	0	0	0	25,973	26,072	149	0	0	0
19,073	19,172	11	0	0	0	22,573	22,672	81	0	0	0	26,073	26,172	151	0	0	0
19,173	19,272	13	0	0	0	22,673	22,772	83	0	0	0	26,173	26,272	153	0	0	0
19,273	19,372	15	0	0	0	22,773	22,872	85	0	0	0	26,273	26,372	155	0	0	0
19,373	19,472	17	0	0	0	22,873	22,972	87	0	0	0	26,373	26,472	157	0	0	0
19,473	19,572	19	0	0	0	22,973	23,072	89	0	0	0	26,473	26,572	159	0	0	0
19,573	19,672	21	0	0	0	23,073	23,172	91	0	0	0	26,573	26,672	161	0	0	0
19,673	19,772	23	0	0	0	23,173	23,272	93	0	0	0	26,673	26,772	163	0	0	0
19,773	19,872	25	0	0	0	23,273	23,372	95	0	0	0	26,773	26,872	165	0	0	0
19,873	19,972	27	0	0	0	23,373	23,472	97	0	0	0	26,873	26,972	167	0	0	0
19,973	20,072	29	0	0	0	23,473	23,572	99	0	0	0	26,973	27,072	169	0	0	0
20,073	20,072	31	0	0	0	23,573	23,672	101	0	0	0	27,073	27,172	171	0	0	0
20,073	20,172	33	0	0	0	23,673	23,772	103	0	0	0	27,173	27,172	173	0	0	0
20,273	20,372	35	0	0	0	23,773	23,872	105	0	0	0	27,173	27,372	175	0	0	0
20,373	20,472	37	0	0	0	23,873	23,972	107	0	0	0	-	27,472	177	0	0	0
20,473	20,572	39	0	0	0	23,973	24,072	109	0	0	0	27,473	27,572	179	0	0	0
20,573	20,672	41	0	0	0	24,073	24,172	111	0	0	0	27,573	27,672	181	0	0	0
20,673	20,772	43	0	0	0	24,173	24,272	113	0	0	0	27,673	27,772	183	0	0	0
20,773	20,872	45	0	0	0	24,273	24,372	115	0	0	0	27,773	27,872	185	0	0	0
20,873	20,972	47	0	0	0	24,373	24,472	117	0	0	0	27,873	27,972	187	0	0	0
20,973	21,072	49	0	0	0	24,473	24,572	119	0	0	0	27,973	28,072	189	0	0	0
21,073	21,172	51	0	0	0	24,573	24,672	121	0	0	0	28,073	28,172	191	0	0	0
21,173	21,272	53	0	0	0	24,673	24,772	123	0	0	0	28,173	28,272	193	0	0	0
21,273	21,372	55	0	0	0	24,773	24,872	125	0	0	0	28,273	28,372	195	0	0	0
21,373	21,472	57	0	0	0	24,873	24,972	127	0	0	0	28,373	28,472	197	0	0	0
21,473	21,572	59	0	0	0	24,973	25,072	129	0	0	0	28,473	28,572	199	0	0	0
	21,672	61	0	0	0	25,073	25,172	131	0	0	0	28,573		201	0	0	0
	21,772	63	0	0	0	25,173		133	0	0	0		28,772	203	0	0	0
	21,872	65	0	0	0	25,273	25,372	135	0	0	0		28,872	205	0	0	0
	21,972	67	0	0	0	25,373		137	0	0	0		28,972	207	0	0	0
2.,0,0	,,,,	0,			v	_5,5,5	20,112					20,010	20,,,2	_0,			

2000 California 2EZ Table

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If Your Ind At Least	come is But not over	0	Numl of Deper		3	If Your In At Least	come is But not over	0		mber endents 2	3	If Your Inc At Least	come is But not over	0		nber endents 2	3
28,973	29,072	209	0	0	0	32,473	32,572	299	64	0	0	35,973	36,072	439	204	0	0
29,073	29,172	211	0	0	0	32,573	32,672	303	68	0	0	36,073	36,172	443	208	0	0
29,173	29,272	213	0	0	0	32,673	32,772	307	72	0	0	36,173	36,272	447	212	0	0
29,273	29,372	215	0	0	0	32,773	32,872	311	76	0	0	36,273	36,372	451 455	216	0	0
29,373	29,472	217	0	0	0	32,873	32,972	315	80	0	0	36,373	36,472	455	220	0	0
29,473	29,572	219	0	0	0	32,973	33,072	319	84	0	0	36,473	36,572	459	224	0	0
29,573	29,672	221	0	0	0	33,073	33,172	323	88	0	0	36,573	36,672	463	228	0	0
29,673	29,772	223	0	0	0	33,173	33,272	327	92	0	0	36,673	36,772	467	232	0	0
29,773	29,872	225	0	0	0	33,273	33,372	331	96	0	0	36,773	36,872	471	236	1	0
29,873	29,972	227	0	0	0	33,373	33,472	335	100	0	0	36,873	36,972	475	240	5	0
29,973	30,072	229	0	0	0	33,473	33,572	339	104	0	0	36,973	37,072	479	244	9	0
30,073	30,172	231	0	0	0	33,573	33,672	343	108	0	0	37,073	37,172	483	248	13	0
30,173	30,272	233	0	0	0	33,673	33,772	347	112	0	0	37,173	37,272	487	252	17	0
30,273	30,372	235	0	0	0	33,773	33,872	351	116	0	0	37,273	37,372	491	256	21	0
30,373	30,472	237	2	0	0	33,873	33,972	355	120	0	0	37,373	37,472	495	260	25	0
30,473	30,572	239	4	0	0	33,973	34,072	359	124	0	0	37,473	37,572	499	264	29	0
30,573	30,672	241	6	0	0	34,073	34,172	363	128	0	0	37,573	37,672	503	268	33	0
30,673	30,772	243	8	0	0	34,173	34,272	367	132	0	0	37,673	37,772	507	272	37	0
30,773	30,872	245	10	0	0	34,273	34,372	371	136	0	0	37,773	37,872	511	276	41	0
30,873	30,972	247	12	0	0	34,373	34,472	375	140	0	0	37,873	37,972	515	280	45	0
30,973	31,072	249	14	0	0	34,473	34,572	379	144	0	0	37,973	38,072	519	284	49	0
31,073	31,172	251	16	0	0	34,573	34,672	383	148	0	0	38,073	38,172	523	288	53	0
31,173	31,272	253	18	0	0	34,673	34,772	387	152	0	0	38,173	38,272	527	292	57	0
31,273	31,372	255	20	0	0	34,773	34,872	391	156	0	0	38,273	38,372	531	296	61	0
31,373	31,472	257	22	0	0	34,873	34,972	395	160	0	0	38,373	38,472	535	300	65	0
31,473	31,572	259	24	0	0	34,973	35,072	399	164	0	0	38,473	38,572	539	304	69	0
31,573	31,672	263	28	0	0	35,073	35,172	403	168	0	0	38,573	38,672	543	308	73	0
31,673	31,772	267	32	0	0	35,173	35,272	407	172	0	0	38,673	38,772	547	312	73 77	0
31,773	31,872	271	36	0	0	35,273	35,372	411	176	0	0	38,773	38,872	551	316	81	0
	31,972	275	40	0	0	35,373		415	180	0	0	38,873		555	320	85	0
			70														
31,973	32,072	279	44	0	0	35,473	35,572	419	184	0	0	38,973		559	324	89	0
32,073	32,172	283	48	0	0	35,573	35,672	423	188	0	0	39,073	39,172	563	328	93	0
32,173	32,272	287	52	0	0	35,673	35,772	427	192	0	0	39,173	39,272	567	332	97	0
32,273	32,372	291	56	0	0	35,773	35,872	431	196	0	0	39,273	39,372	571	336	101	0
32,373	32,472	295	60	0	0	35,873	35,972	435	200	0	0	39,373	39,472	575	340	105	0

2000 California 2EZ Table

This table gives you credit for \$5,622 for your standard deduction, \$150 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Inc At Least	come is But not over	0		nber endents 2	3	If Your In At Least	come is But not over	0		mber endents 2	3	If Your Ind At Least	come is But not over	0		nber endents 2	3
00.470		570				40.070	40.070	740		0.40				0.40			4
39,473	39,572	579	344	109	0	42,973	43,072	719	484	249	14	46,473	46,572	860	625	390	155
39,573	39,672	583	348	113	0	43,073	43,172	723	488	253	18	46,573	46,672	866	631	396	161
39,673	39,772	587	352	117	0	43,173	43,272	727	492	257	22	46,673	46,772	872	637	402	167
39,773	39,872	591	356	121	0	43,273	43,372	731	496	261	26	46,773	46,872	878	643	408	173
39,873	39,972	595	360	125	0	43,373	43,472	735	500	265	30	46,873	46,972	884	649	414	179
39,973	40,072	599	364	129	0	43,473	43,572	739	504	269	34	46,973	47,072	890	655	420	185
40,073	40,172	603	368	133	0	43,573	43,672	743	508	273	38	47,073	47,172	896	661	426	191
40,173	40,272	607	372	137	0	43,673	43,772	747	512	277	42	47,173	47,272	902	667	432	197
40,273	40,372	611	376	141	0	43,773	43,872	751	516	281	46	47,273	47,372	908	673	438	203
40,373	40,472	615	380	145	0	43,873	43,972	755	520	285	50	47,373	47,472	914	679	444	209
40,473	40,572	619	384	149	0	43,973	44,072	759	524	289	54	47,473	47,572	920	685	450	215
40,573	40,672	623	388	153	0	44,073	44,172	763	528	293	58	47,573	47,672	926	691	456	221
40,673	40,772	627	392	157	0	44,173	44,272	767	532	297	62	47,673	47,772	932	697	462	227
40,773	40,872	631	396	161	0	44,273	44,372	771	536	301	66	47,773	47,872	938	703	468	233
40,873	40,972	635	400	165	0	44,373	44,472	775	540	305	70	47,873	47,972	944	709	474	239
40,973	41,072	639	404	169	0	44,473	44,572	779	544	309	74	47,973	48,072	950	715	480	245
41,073	41,172	643	408	173	0	44,573	44,672	783	548	313	78	48,073	48.172	956	721	486	251
41,173	41,272	647	412	177	0	44,673	44,772	787	552	317	82	48,173	48,272	962	727	492	257
41,273	41,372	651	416	181	0	44,773	44,872	791	556	321	86	48,273	48,372	968	733	498	263
41,373	41,472	655	420	185	0	44,873	44,972	795	560	325	90	48,373	48,472	974	739	504	269
41, 470	44 570	/50	40.4	100		44.072	45.070	700	F / 4	220	0.4	40, 470	40 570	000	745	F10	075
41,473	41,572	659	424	189	0	44,973	45,072	799	564	329	94	48,473	48,572	980	745	510	275
41,573	41,672	663	428	193	0	45,073	45,172	803	568 572	333	98	48,573	48,672	986	751	516	281 287
41,673	41,772 41,872	667 471	432 436	197 201	0	45,173	45,272 45,372	807	576	337 341	102 106	48,673 48,773	48,772 48,872	992 998	757 763	522 528	293
41,773	41,972	671 675	440	205	0	45,273 45,373	45,472	811 815	580	345	110	48,873	48,972		769	534	293 299
41,073	41,772	073	440	203	0	45,575	45,472	013	300	343	110	40,073	40,772	1,004	709	334	277
41,973	42,072	679	444	209	0	45,473	45,572	819	584	349	114	48,973	49,072		775	540	305
42,073	42,172	683	448	213	0	45,573	45,672	823	588	353	118	49,073	49,172		781	546	311
42,173	42,272	687	452	217	0	45,673	45,772	827	592	357	122	49,173	49,272		787	552	317
	42,372	691	456	221	0		45,872		596	361	126		49,372		793	558	323
42,373	42,472	695	460	225	0	45,873	45,972	835	600	365	130	49,373	49,472	1,034	799	564	329
42,473	42,572	699	464	229	0	45,973	46,072	839	604	369	134	49,473	49,572	1,040	805	570	335
42,573	42,672	703	468	233	0		46,172	843	608	373	138		49,672		811	576	341
42,673	42,772	707	472	237	2	46,173	46,272	847	612	377	142	49,673	49,772	1,052	817	582	347
42,773	42,872	711	476	241	6	46,273	46,372	851	616	381	146	49,773	49,872	1,058	823	588	353
42,873	42,972	715	480	245	10	46,373	46,472	855	620	385	150	49,873	49,972	1,064	829	594	359

2000 California 2EZ Table

This table gives you credit for \$5,622 for your standard deduction, \$150 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Ind At Least	come is But not over	0		mber endents 2	3	If Your In At Least	come is But not over	0		umber pendents 2	3	If Your Ind At Least	come is But not over	0		mber pendents 2	3
49,973	50,072	1 070	835	600	365	53,473	53,572	1 280	1 045	810	575	56,973	57,072	1 490	1 255	1 020	785
50,073	50,172		841	606	371	53,573	53,672			816	581	57,073	57,172				791
50,173	50,272		847	612	377	53,673	53,772			822	587	57,173	57,272				797
50,273	50,372	1,088	853	618	383	53,773	53,872	1,298	1,063	828	593	57,273	57,372	1,508	1,273	1,038	803
50,373	50,472	1,094	859	624	389	53,873	53,972	1,304	1,069	834	599	57,373	57,472	1,514	1,279	1,044	809
50,473	50,572	1,100	865	630	395	53,973	54,072	1,310	1,075	840	605	57,473	57,572	1,520	1,285	1,050	815
50,573	50,672	1,106	871	636	401	54,073	54,172	1,316	1,081	846	611	57,573	57,672	1,526	1,291	1,056	821
50,673	50,772	1,112	877	642	407	54,173	54,272	1,322	1,087	852	617	57,673	57,772	1,532	1,297	1,062	827
50,773	50,872	1,118	883	648	413	54,273	54,372	1,328	1,093	858	623	57,773	57,872	1,538	1,303	1,068	833
50,873	50,972	1,124	889	654	419	54,373	54,472	1,334	1,099	864	629	57,873	57,972	1,544	1,309	1,074	839
50,973	51,072	1,130	895	660	425	54,473	54,572	1,340	1,105	870	635	57,973	58,072	1,550	1,315	1,080	845
51,073	51,172	1,136	901	666	431	54,573	54,672	1,346	1,111	876	641	58,073	58,172	1,556	1,321	1,086	851
51,173	51,272	1,142	907	672	437	54,673	54,772	1,352	1,117	882	647	58,173	58,272	1,562	1,327	1,092	857
51,273	51,372	1,148	913	678	443	54,773	54,872	1,358	1,123	888	653	58,273	58,372	1,568	1,333	1,098	863
51,373	51,472	1,154	919	684	449	54,873	54,972	1,364	1,129	894	659	58,373	58,472	1,574	1,339	1,104	869
51,473	51,572	1,160	925	690	455	54,973	55,072	1,370	1,135	900	665	58,473	58,572	1,580	1,345	1,110	875
51,573	51,672	1,166	931	696	461	55,073	55,172	1,376	1,141	906	671	58,573	58,672	1,586	1,351	1,116	881
51,673	51,772	1,172	937	702	467	55,173	55,272	1,382	1,147	912	677	58,673	58,772	1,592	1,357	1,122	887
51,773	51,872	1,178	943	708	473	55,273	55,372	1,388	1,153	918	683	58,773	58,872	1,598	1,363	1,128	893
51,873	51,972	1,184	949	714	479	55,373	55,472	1,394	1,159	924	689	58,873	58,972	1,604	1,369	1,134	899
51,973	52,072	1,190	955	720	485	55,473	55,572	1,400	1,165	930	695	58,973	59,072	1,610	1,375	1,140	905
52,073	52,172	1,196	961	726	491	55,573	55,672	1,406	1,171	936	701	59,073	59,172	1,616	1,381	1,146	911
52,173	52,272	1,202	967	732	497	55,673	55,772	1,412	1,177	942	707	59,173	59,272	1,622	1,387	1,152	917
52,273	52,372	1,208	973	738	503	55,773	55,872	1,418	1,183	948	713	59,273	59,372	1,628	1,393	1,158	923
52,373	52,472	1,214	979	744	509	55,873	55,972	1,424	1,189	954	719	59,373	59,472	1,634	1,399	1,164	929
52,473	52,572	1,220	985	750	515	55,973	56,072	1,430	1,195	960	725	59,473	59,572	1,640	1,405	1,170	935
52,573	52,672	1,226	991	756	521	56,073	56,172	1,436	1,201	966	731	59,573	59,672	1,646	1,411	1,176	941
52,673	52,772	1,232	997	762	527	56,173	56,272	1,442	1,207	972	737	59,673	59,772	1,652	1,417	1,182	947
52,773	52,872	1,238	1,003	768	533	56,273	56,372	1,448	1,213	978	743	59,773	59,872	1,658	1,423	1,188	953
52,873	52,972	1,244	1,009	774	539	56,373	56,472	1,454	1,219	984	749	59,873	59,972	1,664	1,429	1,194	959
52,973	53,072	1,250	1,015	780	545	56,473	56,572	1,460	1,225	990	755	59,973	60,072	1,670	1,435	1,200	965
53,073	53,172	1,256	1,021	786	551	56,573	56,672	1,466	1,231	996	761	60,073	60,172	1,676	1,441	1,206	971
53,173	53,272	1,262	1,027	792	557	56,673	56,772	1,472	1,237	1,002	767	60,173	60,272	1,682	1,447	1,212	977
53,273	53,372	1,268	1,033	798	563	56,773	56,872	1,478	1,243	1,008	773	60,273	60,372	1,688	1,453	1,218	983
53,373	53,472	1,274	1,039	804	569	56,873	56,972	1,484	1,249	1,014	779	60,373	60,472	1,694	1,459	1,224	989

Married Filing Joint or Qualifying Widow(er) (continued)

2000 California 2EZ Table

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If Your Inc At Least	come is But not over	0		mber pendents 2	3	If Your In At Least	come is But not over	0		imber pendents 2		If Your Inc At Least	ome is But not over	0		mber pendents 2	3
60,473	60,572	1.700	1.465	1,230	995	63,973	64,072	1,945	1.710	1.475	1,240	67,473	67,572	2.225	1.990	1.755	1,520
60,573	60,672	·			1,001	64,073	64,172					67,573	67,672			1,763	
60,673	60,772	1,712	1,477	1,242	1,007	64,173	64,272	1,961	1,726	1,491	1,256	67,673	67,772	2,241	2,006	1,771	1,536
60,773	60,872	1,718	1,483	1,248	1,013	64,273	64,372	1,969	1,734	1,499	1,264	67,773	67,872	2,249	2,014	1,779	1,544
60,873	60,972	1,724	1,489	1,254	1,019	64,373	64,472	1,977	1,742	1,507	1,272	67,873	67,972	2,257	2,022	1,787	1,552
60,973	61,072	1,730	1,495	1,260	1,025	64,473	64,572	1,985	1,750	1,515	1,280	67,973	68,072	2,265	2,030	1,795	1,560
61,073	61,172	1,736	1,501	1,266	1,031	64,573	64,672	1,993	1,758	1,523	1,288	68,073	68,172	2,273	2,038	1,803	1,568
61,173	61,272	1,742	1,507	1,272	1,037	64,673	64,772	2,001	1,766	1,531	1,296	68,173	68,272	2,281	2,046	1,811	1,576
61,273	61,372	1,748	1,513	1,278	1,043	64,773	64,872	2,009	1,774	1,539	1,304	68,273	68,372	2,289	2,054	1,819	1,584
61,373	61,472	1,754	1,519	1,284	1,049	64,873	64,972	2,017	1,782	1,547	1,312	68,373	68,472	2,297	2,062	1,827	1,592
61,473	61,572	1,760	1,525	1,290	1,055	64,973	65,072	2,025	1,790	1,555	1,320	68,473	68,572	2,305	2,070	1,835	1,600
61,573	61,672	1,766	1,531	1,296	1,061	65,073	65,172	2,033	1,798	1,563	1,328	68,573	68,672	2,313	2,078	1,843	1,608
61,673	61,772	1,772	1,537	1,302	1,067	65,173	65,272	2,041	1,806	1,571	1,336	68,673	68,772	2,321	2,086	1,851	1,616
61,773	61,872	1,778	1,543	1,308	1,073	65,273	65,372	2,049	1,814	1,579	1,344	68,773	68,872	2,329	2,094	1,859	1,624
61,873	61,972	1,784	1,549	1,314	1,079	65,373	65,472	2,057	1,822	1,587	1,352	68,873	68,972	2,337	2,102	1,867	1,632
61,973	62,072	1,790	1,555	1,320	1,085	65,473	65,572	2,065	1,830	1,595	1,360	68,973	69,072	2,345	2,110	1,875	1,640
62,073	62,172	1,796	1,561	1,326	1,091	65,573	65,672	2,073	1,838	1,603	1,368	69,073	69,172	2,353	2,118	1,883	1,648
62,173	62,272	1,802	1,567	1,332	1,097	65,673	65,772	2,081	1,846	1,611	1,376	69,173	69,272	2,361	2,126	1,891	1,656
62,273	62,372	1,809	1,574	1,339	1,104	65,773	65,872	2,089	1,854	1,619	1,384	69,273	69,372	2,369	2,134	1,899	1,664
62,373	62,472	1,817	1,582	1,347	1,112	65,873	65,972	2,097	1,862	1,627	1,392	69,373	69,472	2,377	2,142	1,907	1,672
62,473	62,572	1,825	1,590	1,355	1,120	65,973	66,072	2,105	1,870	1,635	1,400	69,473	69,572	2,385	2,150	1,915	1,680
62,573	62,672	1,833	1,598	1,363	1,128	66,073	66,172	2,113	1,878	1,643	1,408	69,573	69,672	2,393	2,158	1,923	1,688
62,673	62,772	1,841	1,606	1,371	1,136	66,173	66,272	2,121	1,886	1,651	1,416	69,673	69,772	2,401	2,166	1,931	1,696
62,773	62,872	1,849	1,614	1,379	1,144	66,273	66,372	2,129	1,894	1,659	1,424	69,773	69,872	2,409	2,174	1,939	1,704
62,873	62,972	1,857	1,622	1,387	1,152	66,373	66,472	2,137	1,902	1,667	1,432	69,873	69,972	2,417	2,182	1,947	1,712
62,973	63,072	1,865	1,630	1,395	1,160	66,473	66,572	2,145	1,910	1,675	1,440	69,973	70,072	2,425	2,190	1,955	1,720
63,073	63,172	1,873	1,638	1,403	1,168	66,573	66,672	2,153	1,918	1,683	1,448	70,073	70,172	2,433	2,198	1,963	1,728
63,173	63,272	1,881	1,646	1,411	1,176	66,673	66,772	2,161	1,926	1,691	1,456	70,173	70,272	2,441	2,206	1,971	1,736
63,273	63,372	1,889	1,654	1,419	1,184	66,773	66,872	2,169	1,934	1,699	1,464	70,273	70,372	2,449	2,214	1,979	1,744
63,373	63,472	1,897	1,662	1,427	1,192	66,873	66,972	2,177	1,942	1,707	1,472	70,373	70,472	2,457	2,222	1,987	1,752
63,473	63,572	1,905	1,670	1,435	1,200	66,973	67,072	2,185	1,950	1,715	1,480	70,473	70,572	2,465	2,230	1,995	1,760
63,573	63,672	1,913	1,678	1,443	1,208	67,073	67,172	2,193	1,958	1,723	1,488	70,573	70,672	2,473	2,238	2,003	1,768
63,673	63,772	1,921	1,686	1,451	1,216	67,173	67,272	2,201	1,966	1,731	1,496	70,673	70,772	2,481	2,246	2,011	1,776
63,773	63,872	1,929	1,694	1,459	1,224	67,273	67,372	2,209	1,974	1,739	1,504	70,773	70,872	2,489	2,254	2,019	1,784
63,873	63,972	1,937	1,702	1,467	1,232	67,373	67,472	2,217	1,982	1,747	1,512	70,873	70,972				

2000 California 2EZ Table

This table gives you credit for \$5,622 for your standard deduction, \$150 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Ind At Least	come is But not over	0		mber pendents 2	3	If Your Ind At Least	come is But not over	0		ımber pendents 2		If Your Inc At Least	ome is But not over	0		mber pendents 2	3
70,973	71,072	2,505	2,270	2,035	1,800	74,473	74,572	2,785	2,550	2,315	2,080	77,973	78,072	3,074	2,839	2,604	2,369
71,073	71,172	2,513	2,278	2,043	1,808	74,573	74,672	2,793	2,558	2,323	2,088	78,073	78,172	3,084	2,849	2,614	2,379
71,173	71,272	2,521	2,286	2,051	1,816	74,673	74,772	2,801	2,566	2,331	2,096	78,173	78,272	3,093	2,858	2,623	2,388
71,273	71,372	2,529	2,294	2,059	1,824	74,773	74,872	2,809	2,574	2,339	2,104	78,273	78,372	3,102	2,867	2,632	2,397
71,373	71,472	2,537	2,302	2,067	1,832	74,873	74,972	2,817	2,582	2,347	2,112	78,373	78,472	3,111	2,876	2,641	2,406
71,473	71,572	2,545	2,310	2,075	1,840	74,973	75,072	2,825	2,590	2,355	2,120	78,473	78,572	3,121	2,886	2,651	2,416
71,573	71,672	2,553	2,318	2,083	1,848	75,073	75,172	2,833	2,598	2,363	2,128	78,573	78,672	3,130	2,895	2,660	2,425
71,673	71,772	2,561	2,326	2,091	1,856	75,173	75,272	2,841	2,606	2,371	2,136	78,673	78,772	3,139	2,904	2,669	2,434
71,773	71,872	2,569	2,334	2,099	1,864	75,273	75,372	2,849	2,614	2,379	2,144	78,773	78,872	3,149	2,914	2,679	2,444
71,873	71,972	2,577	2,342	2,107	1,872	75,373	75,472	2,857	2,622	2,387	2,152	78,873	78,972	3,158	2,923	2,688	2,453
71,973	72,072	2,585	2,350	2,115	1,880	75,473	75,572	2,865	2,630	2,395	2,160	78,973	79,072	3,167	2,932	2,697	2,462
72,073	72,172	2,593	2,358	2,123	1,888	75,573	75,672	2,873	2,638	2,403	2,168	79,073	79,172	3,177	2,942	2,707	2,472
72,173	72,272	2,601	2,366	2,131	1,896	75,673	75,772	2,881	2,646	2,411	2,176	79,173	79,272	3,186	2,951	2,716	2,481
72,273	72,372	2,609	2,374	2,139	1,904	75,773	75,872	2,889	2,654	2,419	2,184	79,273	79,372	3,195	2,960	2,725	2,490
72,373	72,472	2,617	2,382	2,147	1,912	75,873	75,972	2,897	2,662	2,427	2,192	79,373	79,472	3,204	2,969	2,734	2,499
72,473	72,572	2,625	2,390	2,155	1,920	75,973	76,072	2,905	2,670	2,435	2,200	79,473	79,572	3,214	2,979	2,744	2,509
72,573	72,672	2,633	2,398	2,163	1,928	76,073	76,172	2,913	2,678	2,443	2,208	79,573	79,672	3,223	2,988	2,753	2,518
72,673	72,772	2,641	2,406	2,171	1,936	76,173	76,272	2,921	2,686	2,451	2,216	79,673	79,772	3,232	2,997	2,762	2,527
72,773	72,872	2,649	2,414	2,179	1,944	76,273	76,372	2,929	2,694	2,459	2,224	79,773	79,872	3,242	3,007	2,772	2,537
72,873	72,972	2,657	2,422	2,187	1,952	76,373	76,472	2,937	2,702	2,467	2,232	79,873	79,972	3,251	3,016	2,781	2,546
72,973	73,072	2,665	2,430	2,195	1,960	76,473	76,572	2,945	2,710	2,475	2,240	79,973	80,072	3,260	3,025	2,790	2,555
73,073	73,172	2,673	2,438	2,203	1,968	76,573	76,672	2,953	2,718	2,483	2,248	80,073	80,172	3,270	3,035	2,800	2,565
73,173	73,272	2,681	2,446	2,211	1,976	76,673	76,772	2,961	2,726	2,491	2,256	80,173	80,272	3,279	3,044	2,809	2,574
73,273	73,372	2,689	2,454	2,219	1,984	76,773	76,872	2,969	2,734	2,499	2,264	80,273	80,372	3,288	3,053	2,818	2,583
73,373	73,472	2,697	2,462	2,227	1,992	76,873	76,972	2,977	2,742	2,507	2,272	80,373	80,472	3,297	3,062	2,827	2,592
73,473	73,572	2,705	2,470	2,235	2,000	76,973	77,072	2,985	2,750	2,515	2,280	80,473	80,572	3,307	3,072	2,837	2,602
73,573	73,672	2,713	2,478	2,243	2,008	77,073	77,172	2,993	2,758	2,523	2,288	80,573	80,672	3,316	3,081	2,846	2,611
73,673	73,772	2,721	2,486	2,251	2,016	77,173	77,272	3,001	2,766	2,531	2,296	80,673	80,772	3,325	3,090	2,855	2,620
73,773	73,872	2,729	2,494	2,259	2,024	77,273	77,372	3,009	2,774	2,539	2,304	80,773	80,872	3,335	3,100	2,865	2,630
73,873	73,972	2,737	2,502	2,267	2,032	77,373	77,472	3,018	2,783	2,548	2,313	80,873	80,972	3,344	3,109	2,874	2,639
73,973	74,072	2,745	2,510	2,275	2,040	77,473	77,572	3,028	2,793	2,558	2,323	80,973	81,072	3,353	3,118	2,883	2,648
74,073	74,172	2,753	2,518	2,283	2,048	77,573	77,672	3,037	2,802	2,567	2,332	81,073	81,172	3,363	3,128	2,893	2,658
74,173	74,272	2,761	2,526	2,291	2,056	77,673	77,772	3,046	2,811	2,576	2,341	81,173	81,272	3,372	3,137	2,902	2,667
74,273	74,372	2,769	2,534	2,299	2,064	77,773	77,872	3,056	2,821	2,586	2,351	81,273	81,372	3,381	3,146	2,911	2,676
74,373	74,472	2,777	2,542	2,307	2,072	77,873	77,972	3,065	2,830	2,595	2,360	81,373	81,472	3,390	3,155	2,920	2,685

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If Your Ind At Least	come is But not over	0		ımber pendents 2	3	If Your In At Least	come is But not over	0		ımber pendents 2		If Your Inc At Least	come is But not over	0		mber pendents 2	3
81,473	81,572	3,400	3,165	2.930	2.695	84,973	85,072	3.725	3,490	3,255	3,020	88,473	88,572	4.051	3.816	3,581	3,346
81,573	81,672					85,073	85,172	·		3,265		88,573	88,672			3,590	
81,673	81,772	3,418	3,183	2,948	2,713	85,173	85,272	3,744	3,509	3,274	3,039	88,673	88,772	4,069	3,834	3,599	3,364
81,773	81,872	3,428	3,193	2,958	2,723	85,273	85,372	3,753	3,518	3,283	3,048	88,773	88,872	4,079	3,844	3,609	3,374
81,873	81,972	3,437	3,202	2,967	2,732	85,373	85,472	3,762	3,527	3,292	3,057	88,873	88,972	4,088	3,853	3,618	3,383
81,973	82,072	3,446	3,211	2,976	2,741	85,473	85,572	3,772	3,537	3,302	3,067	88,973	89,072	4,097	3,862	3,627	3,392
82,073	82,172	3,456	3,221	2,986	2,751	85,573	85,672	3,781	3,546	3,311	3,076	89,073	89,172	4,107	3,872	3,637	3,402
82,173	82,272	3,465	3,230	2,995	2,760	85,673	85,772	3,790	3,555	3,320	3,085	89,173	89,272	4,116	3,881	3,646	3,411
82,273	82,372	3,474	3,239	3,004	2,769	85,773	85,872	3,800	3,565	3,330	3,095	89,273	89,372	4,125	3,890	3,655	3,420
82,373	82,472	3,483	3,248	3,013	2,778	85,873	85,972	3,809	3,574	3,339	3,104	89,373	89,472	4,134	3,899	3,664	3,429
82,473	82,572	3,493	3,258	3,023	2,788	85,973	86,072	3,818	3,583	3,348	3,113	89,473	89,572	4,144	3,909	3,674	3,439
82,573	82,672	3,502	3,267	3,032	2,797	86,073	86,172	3,828	3,593	3,358	3,123	89,573	89,672	4,153	3,918	3,683	3,448
82,673	82,772	3,511	3,276	3,041	2,806	86,173	86,272	3,837	3,602	3,367	3,132	89,673	89,772	4,162	3,927	3,692	3,457
82,773	82,872	3,521	3,286	3,051	2,816	86,273	86,372	3,846	3,611	3,376	3,141	89,773	89,872	4,172	3,937	3,702	3,467
82,873	82,972	3,530	3,295	3,060	2,825	86,373	86,472	3,855	3,620	3,385	3,150	89,873	89,972	4,181	3,946	3,711	3,476
82,973	83,072	3,539	3,304	3,069	2,834	86,473	86,572	3,865	3,630	3,395	3,160	89,973	90,072	4,190	3,955	3,720	3,485
83,073	83,172	3,549	3,314	3,079	2,844	86,573	86,672	3,874	3,639	3,404	3,169	90,073	90,172	4,200	3,965	3,730	3,495
83,173	83,272	3,558	3,323	3,088	2,853	86,673	86,772	3,883	3,648	3,413	3,178	90,173	90,272	4,209	3,974	3,739	3,504
83,273	83,372	3,567	3,332	3,097	2,862	86,773	86,872	3,893	3,658	3,423	3,188	90,273	90,372	4,218	3,983	3,748	3,513
83,373	83,472	3,576	3,341	3,106	2,871	86,873	86,972	3,902	3,667	3,432	3,197	90,373	90,472	4,227	3,992	3,757	3,522
83,473	83,572	3,586	3,351	3,116	2,881	86,973	87,072	3,911	3,676	3,441	3,206	90,473	90,572	4,237	4,002	3,767	3,532
83,573	83,672	3,595	3,360	3,125	2,890	87,073	87,172	3,921	3,686	3,451	3,216	90,573	90,672	4,246	4,011	3,776	3,541
83,673	83,772	3,604	3,369	3,134	2,899	87,173	87,272	3,930	3,695	3,460	3,225	90,673	90,772	4,255	4,020	3,785	3,550
83,773	83,872	3,614	3,379	3,144	2,909	87,273	87,372	3,939	3,704	3,469	3,234	90,773	90,872	4,265	4,030	3,795	3,560
83,873	83,972	3,623	3,388	3,153	2,918	87,373	87,472	3,948	3,713	3,478	3,243	90,873	90,972	4,274	4,039	3,804	3,569
83,973	84,072	3,632	3,397	3,162	2,927	87,473	87,572	3,958	3,723	3,488	3,253	90,973	91,072	4,283	4,048	3,813	3,578
84,073	84,172	3,642	3,407	3,172	2,937	87,573	87,672	3,967	3,732	3,497	3,262	91,073	91,172	4,293	4,058	3,823	3,588
84,173	84,272	3,651	3,416	3,181	2,946	87,673	87,772	3,976	3,741	3,506	3,271	91,173	91,272	4,302	4,067	3,832	3,597
84,273	84,372	3,660	3,425	3,190	2,955	87,773	87,872	3,986	3,751	3,516	3,281	91,273	91,372	4,311	4,076	3,841	3,606
84,373	84,472	3,669	3,434	3,199	2,964	87,873	87,972	3,995	3,760	3,525	3,290	91,373	91,472	4,320	4,085	3,850	3,615
84,473	84,572	3,679	3,444	3,209	2,974	87,973	88,072	4,004	3,769	3,534	3,299	91,473	91,572	4,330	4,095	3,860	3,625
84,573	84,672	3,688	3,453	3,218	2,983	88,073	88,172	4,014	3,779	3,544	3,309	91,573	91,672	4,339	4,104	3,869	3,634
84,673	84,772	3,697	3,462	3,227	2,992	88,173	88,272	4,023	3,788	3,553	3,318	91,673	91,772	4,348	4,113	3,878	3,643
84,773	84,872	3,707	3,472	3,237	3,002	88,273	88,372	4,032	3,797	3,562	3,327	91,773	91,872	4,358	4,123	3,888	3,653
84,873	84,972	3,716	3,481	3,246	3,011	88,373	88,472	4,041	3,806	3,571	3,336	91,873	91,972	4,367	4,132	3,897	3,662

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If Your Inc	come is But not			mber pendents	
Least	over	0	1	2	3
91,973	92,072	4,376	4,141	3,906	3,671
92,073	92,172	4,386	4,151	3,916	3,681
92,173	92,272	4,395	4,160	3,925	3,690
92,273	92,372	4,404	4,169	3,934	3,699
92,373	92,472	4,413	4,178	3,943	3,708
92,473	92,572	4,423	4,188	3,953	3,718
92,573	92,672	4,432	4,197	3,962	3,727
92,673	92,772	4,441	4,206	3,971	3,736
92,773	92,872	4,451	4,216	3,981	3,746
92,873	92,972	4,460	4,225	3,990	3,755
92,973	93,072	4,469	4,234	3,999	3,764
93,073	93,172	4,479	4,244	4,009	3,774
93,173	93,272	4,488	4,253	4,018	3,783
93,273	93,372	4,497	4,262	4,027	3,792
93,373	93,472	4,506	4,271	4,036	3,801
93,473	93,572	4,516	4,281	4,046	3,811
93,573	93,672	4,525	4,290	4,055	3,820
93,673	93,772	4,534	4,299	4,064	3,829
93,773	93,872	4,544	4,309	4,074	3,839
93,873	93,972	4,553	4,318	4,083	3,848
93,973	94,072	4,562	4,327	4,092	3,857
94,073	94,172	4,572	4,337	4,102	3,867
94,173	94,272	4,581	4,346	4,111	3,876
94,273	94,372	4,590	4,355	4,120	3,885
94,373	94,472	4,599	4,364	4,129	3,894
94,473	94,572	4,609	4,374	4,139	3,904
94,573	94,672	4,618	4,383	4,148	3,913
94,673	94,772	4,627	4,392	4,157	3,922
94,773	94,872	4,637	4,402	4,167	3,932
94,873	94,972	4,646	4,411	4,176	3,941

If Your In	come is But not over	0		ımber pendents 2	S 3
94,973	95,072	4,655	4,420	4,185	3,950
95,073	95,172	4,665	4,430	4,195	3,960
95,173	95,272	4,674	4,439	4,204	3,969
95,273	95,372	4,683	4,448	4,213	3,978
95,373	95,472	4,692	4,457	4,222	3,987
95,473	95,572	4,702	4,467	4,232	3,997
95,573	95,672	4,711	4,476	4,241	4,006
95,673	95,772	4,720	4,485	4,250	4,015
95,773	95,872	4,730	4,495	4,260	4,025
95,873	95,972	4,739	4,504	4,269	4,034
95,973	96,072	4,748	4,513	4,278	4,043
96,073	96,172	4,758	4,523	4,288	4,053
96,173	96,272	4,767	4,532	4,297	4,062
96,273	96,372	4,776	4,541	4,306	4,071
96,373	96,472	4,785	4,550	4,315	4,080
96,473	96,572	4,795	4,560	4,325	4,090
96,573	96,672	4,804	4,569	4,334	4,099
96,673	96,772	4,813	4,578	4,343	4,108
96,773	96,872	4,823	4,588	4,353	4,118
96,873	96,972	4,832	4,597	4,362	4,127
96,973	97,072	4,841	4,606	4,371	4,136
97,073	97,172	4,851	4,616	4,381	4,146
97,173	97,272	4,860	4,625	4,390	4,155
97,273	97,372	4,869	4,634	4,399	4,164
97,373	97,472	4,878	4,643	4,408	4,173
97,473	97,572	4,888	4,653	4,418	4,183
97,573	97,672	4,897	4,662	4,427	4,192
97,673	97,772	4,906	4,671	4,436	4,201
97,773	97,872	4,916	4,681	4,446	4,211
97,873	97,972	4,925	4,690	4,455	4,220

	come is			Number of Dependents			
At Least	But not over	0	of Dep	endents 2	3		
97,973	98,072	4,934	4,699	4,464	4,229		
98,073	98,172	4,944	4,709	4,474	4,239		
98,173	98,272	4,953	4,718	4,483	4,248		
98,273	98,372	4,962	4,727	4,492	4,257		
98,373	98,472	4,971	4,736	4,501	4,266		
98,473	98,572	4,981	4,746	4,511	4,276		
98,573	98,672	4,990	4,755	4,520	4,285		
98,673	98,772	4,999	4,764	4,529	4,294		
98,773	98,872	5,009	4,774	4,539	4,304		
98,873	98,972	5,018	4,783	4,548	4,313		
98,973	99,072	5,027	4,792	4,557	4,322		
99,073	99,172	5,037	4,802	4,567	4,332		
99,173	99,272	5,046	4,811	4,576	4,341		
99,273	99,372	5,055	4,820	4,585	4,350		
99,373	99,472	5,064	4,829	4,594	4,359		
99,473	99,572	5,074	4,839	4,604	4,369		
99,573	99,672	5,083	4,848	4,613	4,378		
99,673	99,772	5,092	4,857	4,622	4,387		
99,773	99,872	5,102	4,867	4,632	4,397		
99,873	99,972	5,111	4,876	4,641	4,406		
99,973	100,000	5,120	4,885	4,650	4,415		
	\$100,000 Y 540A or F0			=			

2000 California 2EZ Table

This table gives you credit for \$5,622 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Inc At Least	come is But not over	0	Num of Depe		3		If Your In	come is But not over	0		nber endents 2	3		If Your Ind At Least	come is But not over	0	Numl of Deper		3
Least	OVEI	U	·	2	J		Least	Ovei	U	'	2	J		Least	Ovei	U	1	2	3
1	13,172	0	0	0	0		16,573	16,672	36	0	0	0		20,073	20,172	106	0	0	0
13,173	13,272	1	0	0	0		16,673	16,772	38	0	0	0		20,173	20,272	108	0	0	0
13,273	13,372	2	0	0	0		16,773	16,872	40	0	0	0		20,273	20,372	110	0	0	0
13,373	13,472	3	0	0	0		16,873	16,972	42	0	0	0		20,373	20,472	112	0	0	0
13,473	13,572	4	0	0	0		16,973	17,072	44	0	0	0		20,473	20,572	114	0	0	0
13,573	13,672	5	0	0	0		17,073	17,172	46	0	0	0		20,573	20,672	116	0	0	0
13,673	13,772	6	0	0	0		17,173	17,272	48	0	0	0		20,673	20,772	118	0	0	0
13,773	13,872	7	0	0	0		17,273	17,372	50	0	0	0		20,773	20,872	120	0	0	0
13,873	13,972	8	0	0	0		17,373	17,472	52	0	0	0		20,873	20,972	122	0	0	0
13,973	14,072	9	0	0	0		17,473	17,572	54	0	0	0		20,973	21,072	124	0	0	0
14,073	14,172	10	0	0	0		17,573	17,672	56	0	0	0		21,073	21,172	126	0	0	0
14,073	14,172	11	0	0	0		17,673	17,772	58	0	0	0		21,173	21,172	128	0	0	0
14,273	14,372	12	0	0	0		17,773	17,872	60	0	0	0		21,173	21,372	130	0	0	0
14,373	14,472	13	0	0	0		17,773	17,972	62	0	0	0		21,373	21,472	132	0	0	0
14,473	14,572	14	0	0	0		17,973	18,072	64	0	0	0		21,473	21,572	134	0	0	0
11,170						_							_			101			
14,573	14,672	15	0	0	0		18,073	18,172	66	0	0	0		21,573	21,672	136	0	0	0
14,673	14,772	16	0	0	0		18,173	18,272	68	0	0	0		21,673	21,772	138	0	0	0
14,773	14,872	17	0	0	0		18,273	18,372	70	0	0	0		21,773	21,872	140	0	0	0
14,873	14,972	18	0	0	0		18,373	18,472	72	0	0	0		21,873	21,972	142	0	0	0
14,973	15,072	19	0	0	0		18,473	18,572	74	0	0	0		21,973	22,072	144	0	0	0
15,073	15,172	20	0	0	0		18,573	18,672	76	0	0	0		22,073	22,172	146	0	0	0
15,173	15,272	21	0	0	0		18,673	18,772	78	0	0	0		22,173	22,272	148	0	0	0
15,273	15,372	22	0	0	0		18,773	18,872	80	0	0	0		22,273	22,372	150	0	0	0
15,373	15,472	23	0	0	0		18,873	18,972	82	0	0	0		22,373	22,472	152	0	0	0
15,473	15,572	24	0	0	0		18,973	19,072	84	0	0	0		22,473	22,572	154	0	0	0
15,573	15,672	25	0	0	0		19,073	19,172	86	0	0	0		22,573	22,672	156	0	0	0
15,673	15,772	26	0	0	0		19,173	19,272	88	0	0	0		22,673	22,772	158	0	0	0
15,773	15,872	27	0	0	0		19,273	19,372	90	0	0	0		22,773	22,872	160	0	0	0
	15,972	28	0	0	0		· ·	19,472	92	0	0	0			22,972	162	0	0	0
	16,072	29	0	0	0			19,572	94	0	0	0			23,072	164	0	0	0
	16,172	30	0	0	0			19,672	96	0	0	0			23,172	166	0	0	0
16,173	16,272	31	0	0	0		19,673	19,772	98	0	0	0			23,272	168	0	0	0
	16,372	32	0	0	0			19,872	100	0	0	0			23,372	170	0	0	0
16,373		33	0	0	0		19,873	19,972	102	0	0	0			23,472	172	0	0	0
10,4/3	16,572	34	0	0	0		19,973	20,072	104	0	0	0		23,473	23,572	174	0	0	0

2000 California 2EZ Table

This table gives you credit for \$5,622 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Inc At Least	come is But not over	0	Num of Deper		3	If Your In At Least	come is But not over	0		mber endents 2	3	If Your Ind At Least	come is But not over	0	Num of Depe		3
Least	ovei	U		2	J	Least	Ovei	U	'	2	J	Least	Ovei	U	'	2	3
23,573	23,672	176	0	0	0	27,073	27,172	246	11	0	0	30,573	30,672	316	81	0	0
23,673	23,772	178	0	0	0	27,173	27,272	248	13	0	0	30,673	30,772	318	83	0	0
23,773	23,872	180	0	0	0	27,273	27,372	250	15	0	0	30,773	30,872	320	85	0	0
23,873	23,972	182	0	0	0	27,373	27,472	252	17	0	0	30,873	30,972	322	87	0	0
23,973	24,072	184	0	0	0	27,473	27,572	254	19	0	0	30,973	31,072	324	89	0	0
24,073	24,172	186	0	0	0	27,573	27,672	256	21	0	0	31,073	31,172	326	91	0	0
24,173	24,272	188	0	0	0	27,673	27,772	258	23	0	0	31,173	31,272	328	93	0	0
24,273	24,372	190	0	0	0	27,773	27,872	260	25	0	0	31,273	31,372	330	95	0	0
24,373	24,472	192	0	0	0	27,873	27,972	262	27	0	0	31,373	31,472	332	97	0	0
24,473	24,572	194	0	0	0	27,973	28,072	264	29	0	0	31,473	31,572	334	99	0	0
24,573	24,672	196	0	0	0	28,073	28,172	266	31	0	0	31,573	31,672	338	103	0	0
24,673	24,772	198	0	0	0	28,173	28,272	268	33	0	0	31,673	31,772	342	107	0	0
24,773	24,872	200	0	0	0	28,273	28,372	270	35	0	0	31,773	31,872	346	111	0	0
24,873	24,972	202	0	0	0	28,373	28,472	272	37	0	0	31,873	31,972	350	115	0	0
24,973	25,072	204	0	0	0	28,473	28,572	274	39	0	0	31,973	32,072	354	119	0	0
25,073	25,172	206	0	0	0	28,573	28,672	276	41	0	0	32,073	32,172	358	123	0	0
25,073	25,172	208	0	0	0	28,673	28,772	278	43	0	0	32,173	32,272	362	127	0	0
25,273	25,372	210	0	0	0	28,773	28,872	280	45	0	0	32,273	32,372	366	131	0	0
25,373	25,472	212	0	0	0	28,873	28,972	282	47	0	0	32,373	32,472	370	135	0	0
25,473	25,572	214	0	0	0	28,973	29,072	284	49	0	0	32,473	32,572	374	139	0	0
							· ·										
25,573	25,672	216	0	0	0	29,073	29,172	286	51	0	0	32,573	32,672	378	143	0	0
25,673	25,772	218	0	0	0	29,173	29,272	288	53	0	0	32,673	32,772	382	147	0	0
25,773	25,872	220	0	0	0	29,273	29,372	290	55	0	0	32,773	32,872	386	151	0	0
25,873	25,972	222	0	0	0	29,373	29,472	292	57	0	0	32,873	32,972	390	155	0	0
25,973	26,072	224	0	0	0	29,473	29,572	294	59	0	0	32,973	33,072	394	159	0	0
26,073	26,172	226	0	0	0	29,573	29,672	296	61	0	0	33,073	33,172	398	163	0	0
26,173	26,272	228	0	0	0	29,673	29,772	298	63	0	0	33,173	33,272	402	167	0	0
26,273	26,372	230	0	0	0	29,773	29,872	300	65	0	0	33,273	33,372	406	171	0	0
26,373	26,472	232	0	0	0	29,873	29,972	302	67	0	0	33,373	33,472	410	175	0	0
26,473	26,572	234	0	0	0	29,973	30,072	304	69	0	0	33,473	33,572	414	179	0	0
26,573	26,672	236	1	0	0	30,073	30,172	306	71	0	0	33,573	33,672	418	183	0	0
26,673	26,772	238	3	0	0	30,173	30,272	308	73	0	0	33,673	33,772	422	187	0	0
26,773	26,872	240	5	0	0	30,273	30,372	310	75	0	0	33,773	33,872	426	191	0	0
26,873	26,972	242	7	0	0	30,373	30,472	312	77	0	0	33,873	33,972	430	195	0	0
26,973	27,072	244	9	0	0	30,473	30,572	314	79	0	0	33,973	34,072	434	199	0	0

This table gives you credit for \$5,622 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

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- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

If Your Inc At Least	come is But not over	0		nber endents 2	3	If Your In	come is But not over	0		mber endents 2	3	If Your Ind At Least	come is But not over	0		nber endents 2	3
04.070	04.470	400	000			07.570	07.470	F70	0.40	400	•	44.070	44 470	7/4	F0.	004	F./
34,073	34,172	438	203	0	0	37,573	37,672	578	343	108	0	41,073	41,172	761	526	291	56
34,173	34,272	442	207	0	0	37,673	37,772	582	347	112	0	41,173	41,272	767	532	297	62
34,273	34,372	446	211	0	0	37,773	37,872	586	351	116	0	41,273	41,372	773	538	303	68
34,373	34,472	450 454	215 219	0	0	37,873	37,972	590 594	355 359	120 124	0	41,373	41,472	779 785	544 550	309 315	74 80
34,473	34,572	434	217		0	37,973	38,072	374	337	124	0	41,473	41,572	700	330	313	
34,573	34,672	458	223	0	0	38,073	38,172	598	363	128	0	41,573	41,672	791	556	321	86
34,673	34,772	462	227	0	0	38,173	38,272	602	367	132	0	41,673	41,772	797	562	327	92
34,773	34,872	466	231	0	0	38,273	38,372	606	371	136	0	41,773	41,872	803	568	333	98
34,873	34,972	470	235	0	0	38,373	38,472	610	375	140	0	41,873	41,972	809	574	339	104
34,973	35,072	474	239	4	0	38,473	38,572	614	379	144	0	41,973	42,072	815	580	345	110
35,073	35,172	478	243	8	0	38,573	38,672	618	383	148	0	42,073	42,172	821	586	351	116
35,173	35,272	482	247	12	0	38,673	38,772	622	387	152	0	42,173	42,272	827	592	357	122
35,273	35,372	486	251	16	0	38,773	38,872	626	391	156	0	42,273	42,372	833	598	363	128
35,373	35,472	490	255	20	0	38,873	38,972	630	395	160	0	42,373	42,472	839	604	369	134
35,473	35,572	494	259	24	0	38,973	39,072	635	400	165	0	42,473	42,572	845	610	375	140
35,573	35,672	498	263	28	0	39,073	39,172	641	406	171	0	42,573	42,672	851	616	381	146
35,673	35,772	502	267	32	0	39,173	39,272	647	412	177	0	42,673	42,772	857	622	387	152
35,773	35,872	506	271	36	0	39,273	39,372	653	418	183	0	42,773	42,872	863	628	393	158
35,873	35,972	510	275	40	0	39,373	39,472	659	424	189	0	42,873	42,972	869	634	399	164
35,973	36,072	514	279	44	0	39,473	39,572	665	430	195	0	42,973	43,072	875	640	405	170
36,073	36,172	518	283	48	0	39,573	39,672	671	436	201	0	43,073	43,172	881	646	411	176
36,173	36,272	522	287	52	0	39,673	39,772	677	442	207	0	43,073	43,172	887	652	417	182
36,273	36,372	526	291	56	0	39,773	39,872	683	448	213	0	43,173	43,372	893	658	423	188
36,373	36,472	530	295	60	0	39,873	39,972	689	454	219	0	43,373	43,472	899	664	429	194
36,473	36,572	534	299	64	0	39,973	40,072	695	460	225	0	43,473	43,572	905	670	435	200
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36,573	36,672	538	303	68	0	40,073	40,172	701	466	231	0	43,573	43,672	911	676	441	206
36,673	36,772	542	307	72	0	40,173	40,272	707	472	237	2	43,673	43,772	917	682	447	212
36,773	36,872	546	311	76	0	40,273	40,372	713	478	243	8	43,773	43,872	923	688	453	218
	36,972	550	315	80	0		40,472	719	484	249	14		43,972	929	694	459	224
36,973	37,072	554	319	84	0	40,473	40,572	725	490	255	20	43,973	44,072	935	700	465	230
37,073	37,172	558	323	88	0	40,573	40,672	731	496	261	26	44,073	44,172	941	706	471	236
37,173	37,272	562	327	92	0	40,673	40,772	737	502	267	32	44,173	44,272	947	712	477	242
37,273	37,372	566	331	96	0	40,773	40,872	743	508	273	38	44,273	44,372	953	718	483	248
37,373	37,472	570	335	100	0	40,873	40,972	749	514	279	44	·	44,472	959	724	489	254
37,473	37,572	574	339	104	0	40,973	41,072	755	520	285	50	44,473	44,572	965	730	495	260

This table gives you credit for \$5,622 for your standard deduction, \$75 for your personal exemption credit, and \$235 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or Form 540NR

If Your Inc	come is But not			nber	
Least	over	0	01 Dep	endents 2	3
44,573	44,672	971	736	501	266
44,673	44,772	977	742	507	272
44,773	44,872	983	748	513	278
44,873	44,972	989	754	519	284
44,973	45,072	995	760	525	290
45,073	45,172	1,001	766	531	296
45,173	45,272	1,007	772	537	302
45,273	45,372	1,013	778	543	308
45,373	45,472	1,019	784	549	314
45,473	45,572	1,025	790	555	320
45,573	45,672	1,031	796	561	326
45,673	45,772	1,037	802	567	332
45,773	45,872	1,043	808	573	338
45,873	45,972	1,049	814	579	344
45,973	46,072	1,055	820	585	350
46,073	46,172	1,061	826	591	356
46,173	46,272	1,067	832	597	362
46,273	46,372	1,073	838	603	368
46,373	46,472	1,079	844	609	374
46,473	46,572	1,085	850	615	380

If Your In	come is But not		mber pendents		
Least	over	0	1	2	3
46,573	46,672	1,091	856	621	386
46,673	46,772	1,097	862	627	392
46,773	46,872	1,103	868	633	398
46,873	46,972	1,109	874	639	404
46,973	47,072	1,117	882	647	412
47,073	47,172	1,125	890	655	420
47,173	47,272	1,133	898	663	428
47,273	47,372	1,141	906	671	436
47,373	47,472	1,149	914	679	444
47,473	47,572	1,157	922	687	452
47,573	47,672	1,165	930	695	460
47,673	47,772	1,173	938	703	468
47,773	47,872	1,181	946	711	476
47,873	47,972	1,189	954	719	484
47,973	48,072	1,197	962	727	492
48,073	48,172	1,205	970	735	500
48,173	48,272	1,213	978	743	508
48,273	48,372	1,221	986	751	516
48,373	48,472	1,229	994	759	524
48,473	48,572	1,237	1,002	767	532

4	UNK.					
	If Your Ind At Least	come is But not over	0		mber endents 2	3
	48,573	48,672	1,245	1,010	775	540
	48,673	48,772	1,253	1,018	783	548
	48,773	48,872	1,261	1,026	791	556
	48,873	48,972	1,269	1,034	799	564
	48,973	49,072	1,277	1,042	807	572
	49,073	49,172	1,285	1,050	815	580
	49,173	49,272	1,293	1,058	823	588
	49,273	49,372	1,301	1,066	831	596
	49,373	49,472	1,309	1,074	839	604
	49,473	49,572	1,317	1,082	847	612
	49,573	49,672	1,325	1,090	855	620
	49,673	49,772	1,333	1,098	863	628
	49,773	49,872	1,341	1,106	871	636
	49,873	49,972	1,349	1,114	879	644
	49,973	50,000	1,357	1,122	887	652
	OVER \$5 OR FOR	50,000 YC M 540.	OU MUS	T USE I	FORM 54	40A

Filing Requirements for Most People. You must file a return if either your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

On 12/31/00,	and on 12/31/00,	Califor	nia Gross Inc	ome¹	California	Adjusted Gro	ss Income ²	
my filing status was:	my age was6:		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more	
Single or	Under 65	11,302	19,135	25,010	9,042	16,875	22,750	
Head of household ³	65 or older	15,052	20,927	25,627	12,792	18,667	23,367	
	Under 65 (both spouses)	22,605	30,438	36,313	18,084	25,917	31,792	
Married filing joint or	65 or older (one spouse)	26,355	32,230	36,930	21,834	27,709	32,409	
Married filing separate4	65 or older (both spouses)	30,105	36,980	40,680	25,584	31,459	36,159	
Qualifying widow(er)	Under 65		19,135	25,010		16,875	22,750	
Qualifying widow(er)	65 or older		20,927	25,627		18,667	23,367	
Dependent of another person -	Under 65	More than your standard deduction ⁵						
Any filing status	65 or older	More than your standard deduction ⁵						

¹ California gross income is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

² California adjusted gross income is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

³ See page 6.

⁴ If community property laws apply, the income of both spouses must be combined; both spouses must file a return even if only one spouse had income over the amounts listed.

See page 11, question 1

⁶ If your 65th birthday is on January 1, 2001, you are considered to be age 65 on 12/31/00.

Additional Information

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns - Chief, Filing Division; 2) Auditing of returns - Chief, Audit Division; and 3) Collection of monies - Chief, Accounts Receivable Management Division. The address is:

> FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-1040

Telephone:

Within the United States (800) 852-5711 Outside the United States (not toll-free) (916) 845-6500

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. Get this publication from our website or order using our automated toll-free phone service.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the Franchise Tax Board requesting relief. Your request should include

your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to: ANALYSIS & LEGAL SECTION, MS G-8, FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952

Voting is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 29 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE.

It's Your Right . . . Register and Vote.

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2000, you would have qualified for this assistance if you:

- Were one of the following on December 31, 1999: 62 years of age or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 1999, had total household income of \$33,993 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. In 2000, you would have qualified for this assistance if you:

- Were one of the following on December 31, 1999: 62 years of age or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$33,993 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

Note: Assistance payments for the 2000 filing season were increased by 150% of the normal amount. Claims may be filed until June 30, 2001.

The 2001 filing season for these programs begins July 1, 2001. For more information, call (800) 852-5711.

Write to Us

If you write to us, be sure your letter includes your social security number, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

> FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

We will respond within 6 weeks. In some cases, we may need to call you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.

Need Assistance? We're Here To Help!

Need a tax form? Have a question? Want to check on your refund?

Visit Us on the Web: www.ftb.ca.gov

From our website you can:

- Find software to prepare and e-file your return.
- Find a tax professional or other business that can e-file your return.
- Download, view, and print California and federal tax forms.
- Check on refund information.
- Find answers to questions.
- Send an email to the Executive Officer.

Call Us

Our customer service representatives will be happy to help you. Call (800) 852-5711.

From January 2 – April 16, 2001, this service is available:

Monday - Friday, 6 a.m. to midnight;

Saturdays and state holidays, 7 a.m. to 4 p.m.

After April 16, service is available:

Monday – Friday, 7 a.m. to 8 p.m.

Saturdays, 7 a.m. to 4 p.m.

Note: We may modify these hours without notice to meet operational needs.

Asistencia Bilingüe en Español

Para obtener servicios en Español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Assistance for persons with disabilities: The Franchise Tax Board complies with the provisions of the Americans with Disabilities Act. For persons with hearing or speech impairment, call:

(California Relay Service) (800) 822-6268 (direct line to FTB customer service)

For all other assistance or special accommodations, call (800) 852-5711.

Our automated toll-free phone service is available 24 hours a day, seven days a week in English and Spanish, to callers with touchtone telephones. Call (800) 338-0505 to:

- Get current year tax refund, balance due, and payment information.
- Order California and federal tax forms and publications (using the order code); and
- Hear recorded answers to many of your tax questions (using the question code).

Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 965 Form 540 2EZ Tax Booklet
- Schedule CA (540), California Adjustments 903
- 907 540-ES, Estimated Tax for Individuals
- 540X. Amended Individual Income Tax Return for Individuals
- California Nonresident Income Tax Booklet (includes Form 540NR)
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- FTB 3525, Substitute for W-2 Wage and Tax Statement . . .

- FTB 3567, Installment Agreement Request
- FTB Pub. 1540, California Head of Household Filing Status 934 Information
- FTB Pub. 4058, California Taxpayers' Bill of Rights
- Code 2000 Federal Tax Booklets
- 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 1040A Booklet (with Schedule 1; Form EIC) 904
- 915 1040EZ Booklet

Code Quick answers to questions:

- Do I need to file a return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- What is and how do I qualify for the nonrefundable renter's 203
- 204 I never received a Form W-2. What do I do?
- 207 Should I file my return even though I do not have the money to pay?
- 215 Who qualifies me to use the head of household filing status?
- 216 I'm due a refund. Do I still need to file a return?
- 504 I'm head of my house. Why was I denied head of household filing status?
- Can I pay my taxes with a credit card? 610
- I mailed my return and haven't heard anything. Should I send a copy of my return?
- I forgot to attach my Form(s) W-2 when I mailed my return. 613 What do I do?
- How do I get a copy of my state tax return? 615
- What should I do if my federal tax return was examined and changed by the IRS?
- How do I report a change of address? 619

Visit a Field Office

You can get information, pick up California tax forms, and resolve problems on your account if you visit one of our field offices. FTB field office locations are open Monday through Friday from 8 a.m. to 5 p.m. Filing assistance will be available additional hours and days from January 16 through April 16, 2001. For extended hours information call (800) 338-0505, select personal income tax, then select general information and enter code 110 when instructed.

Field Office Address 1800 30th St. Suite 370 Bakersfield Fresno 2550 Mariposa St. Room 3002 Long Beach 4300 Long Beach Blvd. Suite 700B Los Angeles 300 S. Spring St. Suite 5704 1515 Clay St. Suite 305 Oakland 3321 Power Inn Rd. Suite 250 Sacramento San Bernardino 464 W. 4th St. Suite 454 San Diego 7575 Metropolitan Dr. Suite 201 San Francisco 455 Golden Gate Ave. Suite 7400 San Jose

96 N. Third St. 4th Floor

600 W. Santa Ana Blvd. Suite 300 Santa Ana

50 D St., Room 100 Santa Rosa

Stockton 31 East Channel St. Suite 219 Van Nuys 15350 Sherman Way, Suite 100 4820 McGrath St. Suite 270 Ventura West Covina 100 N. Barranca St. Suite 600

Earned Income Credit (EIC). If you earned less than \$31,152 (less than \$10,380 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax youowe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal tax booklet for more information.

For You

Homeowners and Renters Assistance (HRA). This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 31 for more information.

